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2009



Town of Newington

Annual Report

Year Ending

December 31, 2009

Report of the School District Fiscal Year
July 1, 2008 to June 30, 2009



Mott's Pond in the Summer.



The Point at Fox Point—newly renovated.



Carriage House at Fox Point renovations and repairs in progress.

Our feathered friends visit the Town Hall



John Welch Memorial Bench at Langdon Library



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Newington Directory

In an emergency, Dial 911

Town Offices: 436-7640

	<u>Ext.</u>	<u>Email</u>
Administrative Assistant to Selectmen	10	bmarconi@townofnewingtonnh.com
Building Inspector and Health Officer	13	csmart@townofnewingtonnh.com
Welfare Officer	10	
Secretary/Receptionist	12	cforbes@townofnewingtonnh.com
Sewer Department	19	
Town Clerk/Tax Collector	14	jmazeau@townofnewingtonnh.com
Town Planner	17	planning@newington.nh.us

Website: www.newington.nh.us

	<u>Tel. No.</u>	
Town Offices Fax	436-7188	
Police Department	431-5461	143@newingtonnhpd.com
Police Department Fax	431-3998	
Website: www.newingtonnhpd.com		
Fire Department	436-9441	rgreenleaf@newingtonfire.org
Fire Department Fax	430-2007	
Newington Public School	436-1482	hrist@sau50.org
Newington Public School Fax	427-0692	
Website: www.sau50.org		
Langdon Library	436-5154	langdonlib@comcast.net
Waste Water Treatment Plant	431-4111	

Newington Town Website - www.newington.nh.us

Short summary of information available on the official Town of Newington Website:

Community profile - Municipal Directory - Calendar of Meetings - Meeting Agendas
Meeting Minutes - Public Hearing Notices - Links to Newington Businesses
Town Meeting Minutes Archives – Newington Regulations and Requirements
Maps: Floodplains, Fox Point, Historic USGS Maps, Street Map,
Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map
Application Forms: Board of Adjustment, Building, Driveway, Electrical, Excavation,
Plumbing, Sewer, Signs, and Demolition Permits, Property Assessments
Building Use Request and Fee Schedule

Town Officers

	<u>Term Expires</u>		<u>Term Expires</u>
<i>Board of Selectmen</i>		<i>Planning Board</i>	
Jack O'Reilly, Chairman	2010	Cliff Abbott	2010
Jan Stuart	2011	Michael Marconi	2010
Cosmas Iocovozzi	2012	Christopher Cross	2011
		Thomas Bobotas	2011
		Jack Pare	2012
<i>Administrative Assistant</i>		Denis Hebert, Chairman	2012
Beatrice A. Marconi		Margaret Lamson, alt	2012
		Cosmas Iocovozzi, Selectmen Rep	
<i>Secretary</i>			
Cathy Forbes			
Theresa Tomlinson			
<i>Treasurer</i>		<i>Board of Adjustment</i>	
George Fletcher	2010	Matthew Morton, Chairman	2012
		Ralph Estes	2010
<i>Deputy Treasurer</i>		Steve Prefontaine	2010
Laura Coleman	2010	Edna Mosher	2010
		John Frink, Alt.	2011
		Michael Marconi, Planning Rep.	
<i>Town Clerk/Tax Collector</i>			
W. Jane Mazeau	2012		
<i>Deputy Town Clerk/Tax Collector</i>		<i>Electrical Inspector</i>	
Theresa L. Tomlinson	2010	Renato Maldini	
<i>Moderator</i>		<i>Plumbing Inspector</i>	
Ruth K. Fletcher	2012	Robert Hart, Jr.	
<i>Supervisors of the Checklist</i>		<i>Road Agent</i>	
Paula Caceda	2013	Leonard Thomas	
Rhonda Baker-Hill	2014		
Vacant	2015		
		<i>Highway Department</i>	
<i>Ballot Clerks</i>		Leonard Thomas	
Evangeline Brawn	2010	John Frink	
Lynda Bullock	2010		
Elisabeth Connors	2010		
Sandra Sweeney	2010		
		<i>Superintendent of Town Cemetery</i>	
<i>Town Planner</i>		Clifford Abbott	
Thomas Morgan			
		<i>Assistant Super. of Town Cemetery</i>	
<i>Bldg Inspector/Code Enforcement</i>		John Frink	
<i>Safety Coordinator/Health Officer</i>			
Charles Smart			
		<i>Cemetery Committee</i>	
		Clifford Abbott	2010
		Rick Stern	2011
		Charlie Brewster	2012
		<i>Dock Master</i>	
		John Frink	

	<u>Term Expires</u>
<i>Board of Fire Engineers</i>	
Stephen Sabine	2010
Ruth Fletcher	2011
Wilbur Goins	2012
<i>Fire Chief</i>	
Roy Greenleaf	
<i>Fire Warden</i>	
Timothy Field	
<i>Police Commission</i>	
F. Jackson Hoyt	2010
Douglas Ross	2011
Paul Kent	2012
<i>Police Chief</i>	
Jon Tretter	
<i>Emergency Management</i>	
Jon Tretter, Police Dept. Chief	
Roy Greenleaf, Fire Dept. Chief	
Jack O'Reilly, Selectmen's Rep.	
<i>Library Director</i>	
D. Scott Campbell	
<i>Library Trustees</i>	
Blake Staude	2010
Dot Noseworthy	2011
Luanne O'Reilly	2012
<i>Trustees of the Trust Funds</i>	
Mark Phillips, Chairman	2010
Paul Beswick	2011
John Lamson	2012
<i>Highway Safety Committee</i>	
Jan Stuart, Selectmen's Rep.	
Jon Tretter, Police Chief	
Roy Greenleaf, Fire Chief	
Len Thomas, Road Agent	
<i>Town Transfer Station Supt.</i>	
Craig Daigle	
Kenny Pickering, Assistant	
<i>Town Historian</i>	
Barbara Myers	

	<u>Term Expires</u>
<i>Budget Committee</i>	
Darin Sabine	2010
Gail Klanchesser	2010
Tom Benson	2010
Larry Wahl, Chairman	2011
Russell Cook	2011
Elizabeth Tacetta	2012
John Lamson	2012
Gail Pare	2012
Jan Stuart, Selectmen's Rep.	
David Mueller, School Bd. Rep.	
<i>Conservation Commission</i>	
Justin Richardson, Chair.	2012
Doreen Stern	2012
Nancy Cauvet	2010
Jane Hislop	2010
George Fletcher	2011
Margaret Lamson	2011
<i>Lifetime Member Conservation Com.</i>	
Dorothy Watson	
<i>Historic District Committee</i>	
Gail Pare	2010
Barbara Myers	2010
Clifford Abbott	2010
John Lamson	2012
Jack O'Reilly – Selectman's Rep.	
<i>Recreation Committee</i>	
Peter MacDonald, Chairman	2010
Tom Rossi	2010
Chris Bellmare	2010
Keith Frizzell	2010
Darryl Brown	2010
Susan Carroll	2010
Brian Haberstroh	2010
<i>Sewer Commission</i>	
Skip Cole	2010
Timothy Field	2011
George Fletcher	2012
<i>Sewer Commission Treasurer</i>	
Laura Coleman	2011
<i>Sewer Commission Clerk</i>	
Ruth Fletcher	2011

**TOWN OF NEWINGTON
STATE OF NEW HAMPSHIRE
2010 TOWN WARRANT**

***To the inhabitants of the Town of Newington in the County of Rockingham and said State
qualified to vote in Town affairs:***

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 9, 2010 to act on Articles 1 - 3. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 4 - 21 will resume on Saturday, March 13, 2010 at 10:30am.

ARTICLE 1: To choose in the manner provided by law; One (1) Selectman for 3 years; one (1) Treasurer for 1 year; one (1) Supervisor of the Checklist for 5 years; two (2) Planning Board Members for 3 years; one (1) Cemetery Committee Member for 3 years; one (1) Board of Fire Engineers for 3 years; one (1) Police Commission Member for 3 years; one (1) Library Trustee for 3 years; one (1) Trustees of the Trust Funds for 3 years; three (3) Budget Committee Members for 3 years and one (1) for 1 year; one (1) Sewer Commission Member for 3 years.

ARTICLE 2: As brought forth by petition of Susan K. Smith, of 405 Newington Road, 'Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town of Newington on the second Tuesday of March ? '

ARTICLE 3: To see if the Town will amend the Zoning Ordinance as proposed by the Planning Board, by adopting the following article:

Amendment #1: Amend Article IX Section 3 as follows: "*Parking lot travel lanes shall be a ~~minimum~~ maximum of 24 feet in width.*"

Amendment #2: Eliminate the footnote in Article X Section 7 that reads as follows:
"**** Parking lots are exempt from this 100- foot requirement from all wetlands except Prime Wetlands. Parking lots shall observe a 25-foot setback from the (non-Prime) Wetlands that are greater than 5,000 square feet.**"

For Saturday, March 13

ARTICLE 4: To see if the Town will vote to raise and appropriate up to the sum of *Nine Hundred Thousand Dollars* (\$900,000) for the construction of a Highway Garage, Salt Shed and affiliated costs to be raised through the issuance of Bonds and/or Notes under and in compliance with the Municipal Finance Act, RSA 33:1et seq., and to accept federal, state, or other aid, if any, made available therefore, and to authorize the Board of Selectmen to issue, negotiate, and regulate such Bonds and/or Notes and to determine the rate of interest thereon, and the maturity and other terms thereof, and pass any vote relating thereto. (2/3 Vote Required – must be ballot vote)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7 - 0)

ARTICLE 5: Per RSA 35:3 and as brought forth by petition by Rick Stern of 516 Shattuck Way and at least twenty four (24) other registered voters of the Town of Newington, to see if the town will vote to discontinue the Fox Point Pavilion Capital Reserve Fund created in March 2003 under the provision of RSA 35:1. Said funds, with accumulated interest to date of withdrawal are to be transferred to Newington's General Fund."

As of December 31, 2009, this account shows a balance of \$151,554

ARTICLE 6: To see if the Town shall vote to raise and appropriate the sum of One Hundred Thousand (\$100,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established for the purpose of construction or improvements to our Highway (Town Garage) Building.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7 - 0)

March 09 we added \$65,000 to this account and/as of Dec 31, 2009 shows a balance of \$145,505

ARTICLE 7: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends **Six Million Twenty Two Thousand Four Hundred and Eighty One Dollars (\$6,022,481)** the Board of Selectmen recommends **Six Million Forty Thousand Nine Hundred and Seventy Eight Dollars (\$6,040,978)**. This article does not include appropriations voted in other warrant articles.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of *Seven Thousand Dollars* (\$7,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established to fund capital improvements for the Cemetery.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7 - 0)

March 09 we added \$7,000 to this account and/as of Dec 31, 2009 shows a balance of \$ 7,138

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions. **THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7 - 0)

March 09 we added \$0 to this account and it now shows a balance of approx \$ 340,774

ARTICLE 10: To see if the Town shall vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) under the provisions of RSA 35:1 to be placed in the existing Capital Reserve Fund known as the Mott Pond Drainage Improvement Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7 - 0)

March 09 we added \$0 to this account/as of Dec 31, 2009 shows a balance of \$ 20,413

ARTICLE 11: To see if the Town shall vote to raise and appropriate up to the sum of *Fifty One Thousand Dollars* (\$51,000) for the purchase of a Fire Department Command Vehicle.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-1 Stuart opposed)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

March 09 we added \$0 to this account and/as of Dec 31, 2009 shows a balance of \$ 201,061

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

March 09 we added \$10,000 to this account/as of Dec 31, 2009 shows a balance of \$ 65,056

ARTICLE 14: To see if the Town of Newington will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

March 09 we added \$0 to this account and/as of Dec 31, 2009 shows a balance of \$ 25,651

ARTICLE 15: To see if the Town shall vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

March 09 we added \$25,000 to this account and/as of Dec 31, 2009 shows a balance of \$76,034

ARTICLE 16: To see if the Town will vote to amend the purpose of the existing Police Department Capital Reserve Fund known as the Radio Equipment Fund established in 1998 under the provisions of RSA 35:1, which formerly read 'for the purpose of purchasing radio equipment for the Police Dept'; to now read 'for the purpose of purchasing, replacement or repair of needed electronics and or communication devices'; and to raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000). (2/3 vote required)

If passed, to be known as the Police Department Radio/Electronics Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

The balance in this account shows \$ 3,255.42 as of December 31, 2009

ARTICLE 17: To see if the Town of Newington will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6 - 0)

March 09 we added 0 to this account and/as of Dec 31, 2009 shows a balance of \$ 19,383

ARTICLE 18: To see if the Town will raise and appropriate the sum of Twenty One Thousand Four Hundred and Forty Dollars (\$21,440.00) to be paid to COAST for services provided to Newington through public transportation.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (5 - 1)

ARTICLE 19: To see if the Town will vote to clarify that the Newington Sewer District is bounded on the south by Gosling Road, on the west by the Spaulding Turnpike, and on the east and north by the Piscataqua River except that:

- (1) All land located in the Patterson Lane Residential Zone as depicted on the Newington Zoning Map is excluded from the District; and
- (2) Land situated east of Shattuck Way and west of the Spaulding Turnpike is included in the Sewer District; and
- (3) Land designated by Assessor's Map 12, Lot 13 (Drive-In Theater); and Map 19, Lot 22 (Water Tank) is included in the Sewer District; and
- (4) Those portions of the following lots east of the Flagstone's drainage ditch are included in the District: Assessors' Map 7, Lots 19 & 20; and Map 12 Lots 15, 16 & 17.

ARTICLE 20: To see if the Town will vote to dissolve the Fire Department Communications Capital Reserve Fund which was established under the provisions of RSA 35:1. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6-0)

As of Dec 31, 2009 this shows a balance of \$1,065.85

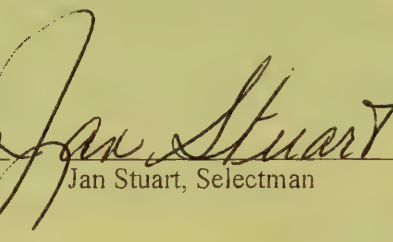
ARTICLE 21: To hear the report of the Moderator on the election of officers.

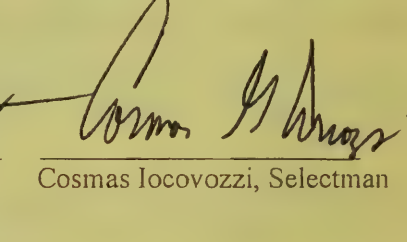
Given under our hands and seal this 6TH day of February 2010.

We certify and attest that on this 9TH day of February 2010, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

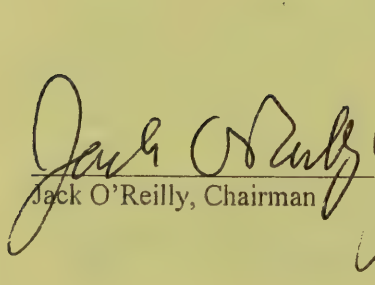
The Town of Newington Board of Selectmen

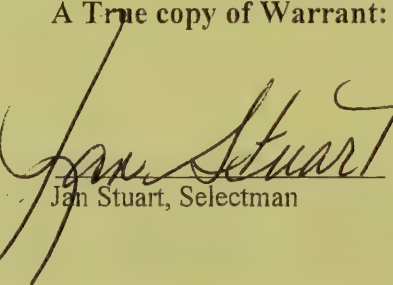

Jack O'Reilly, Chairman

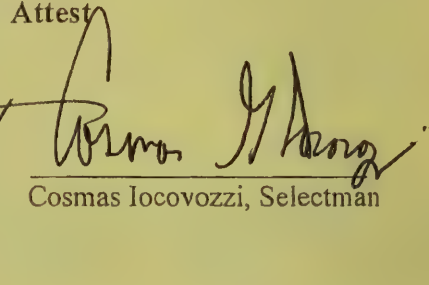

Jan Stuart, Selectman


Cosmas Iocovozzi, Selectman

A True copy of Warrant: Attest


Jack O'Reilly, Chairman


Jan Stuart, Selectman


Cosmas Iocovozzi, Selectman



BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: **Newington, NH**

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year **January 1, 2010 to December 31, 2010**

or Fiscal Year From

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date):

FEBRUARY 9, 2010

BUDGET COMMITTEE

Please sign in ink.

Larry Wahl

James A. Gaudy

Paul Z. Pore

Paul D.

Annelle P. Cohen

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3 V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
	GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		237,557	219,027	241,925		241,925	
4140-4149	Election, Reg. & Vital Statistics		3,960	3,158	6,060		6,060	
4150-4151	Financial Administration		43,059	43,304	47,009		47,009	
4152	Revaluation of Property		130,000	113,477	86,000		86,000	
4153	Legal Expense		95,300	29,725	93,300		93,300	
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning		136,120	112,498	136,330		136,330	
4194	General Government Buildings		529,630	420,125	446,260		446,260	2000
4195	Cometaries		19,030	14,060	19,430		19,430	
4196	Insurance		111,300	115,164	126,000		126,000	
4197	Advertising & Regional Assoc.		14,068	13,168	14,068		15,068	
4199	Other General Government							
	PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		1,236,440	1,183,068	1,291,002		1,291,002	
4215-4219	Ambulance							
4220-4228	Fire		1,221,408	1,191,759	1,279,740		1,279,740	
4240-4249	Building Inspection		85,584	94,080	88,600		88,600	
4290-4298	Emergency Management		13,068	11,978	13,068		13,068	
4299	Other (Including Communications)							
	AIRPORT/AVIATION CENTER		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations							
	HIGHWAYS & STREETS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration							
4312	Highways & Streets		345,375	303,079	505,029		505,029	
4313	Bridges							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED
	HIGHWAYS & STREETS cont.		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4316	Street Lighting		20,500	24,422	25,300		25,300	
4319	Other							
	SANITATION		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4321	Administration							
4323	Solid Waste Collection		84,350	81,239	88,380		88,380	
4324	Solid Waste Disposal		52,100	52,030	52,000		52,000	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
	ELECTRIC		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4411	Administration							
4414	Pest Control		58,880	58,880	58,880		58,880	
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.		25,000	26,202	25,000		25,000	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)			SELECTMEN'S APPROPRIATIONS			BUDGET COMMITTEE'S APPROPRIATIONS		
ACCT. #	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	(RECOMMENDED) Ensuing Fiscal Year	(NOT RECOMMENDED) Ensuing Fiscal Year	RECOMMENDED	NOT RECOMMENDED	
CULTURE & RECREATION								
4520-4529			311,725	238,756	234,925	219,225	15,700	
4550-4559			98,412	93,049	98,270	98,270		
4583								
4589			6,500	3,009	17,849	16,052	1,797	
CONSERVATION								
4611-4612								
4619		16,300	12,168	14,701		14,701		
4631-4632								
4651-4659								
REDEVELOPMNT & HOUSING								
ECONOMIC DEVELOPMENT								
DEBT SERVICE								
4711		220,900	220,695	223,216		223,216		
4721		34,800	34,786	24,815		24,815		
4723		800		400		400		
4790-4799		37,000	38,057	42,521		42,521		
CAPITAL OUTLAY								
4801								
4802		70,100	70,153	89,300		89,300		
4903								
4909								
OPERATING TRANSFERS OUT								
4912								
4913								
4914								
		689,886	689,886	647,600		647,600		

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.								
	Electric-				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Airport-							
4915	To Capital Reserve Fund *							
4916	To Exp.Tr.Fund-except #4917 *							
4917	To Health Maint. Trust Funds *							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL				5,511,002	6,040,978	-	6,022,481	19,497

* Use special warrant article section on next page.

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
4800-60-973	Bond for Highway Bldg, Salt Shed & Site	4			900,000		900,000.00	
4915-62-950	Mott Pond Drainage	10	-	-	5,000		5,000.00	
4915-62-952	Rec Area Maintenance	17	-	-	5,000		5,000.00	
4915-62-954	Cemetery Maintenance	8	7,000	7,000	7,000		7,000.00	
4915-62-960	Con Land Acquisition	9	-	-	25,000		25,000.00	
4915-62-968	Fire Vehicles	12	-	-	10,000		10,000.00	
4915-62-970	Ambulance	13	10,000	10,000	10,000		10,000.00	
4915-62-974	Highway Vehicles	14	-	-	15,000		15,000.00	
4915-62-975	Highway Bldg	6	65,000	65,000	100,000		100,000.00	
4915-62-976	Major Road Work	15	25,000	25,000	25,000		25,000.00	
4915-62-972	Employee Accumulated Leave Fund	7	100,000	100,000				
4915-62-964	Police Dept Radio/Electronics Fund	16	-	-	5,000		5,000.00	
	SPECIAL ARTICLES RECOMMENDED		207,000	207,000	1,107,000	-	1,107,000.00	

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
01-4800-60-956	Fire Command Vehicle	11			51,000.00		51,000	
01-4800-60-952	COAST	18			21,440		21,440	
	INDIVIDUAL ARTICLES RECOMMENDED		-	-	51,000	21,440	51,000	21,440

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes			27,699	
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		30,300	31,502	19,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		450	615	400
3220	Motor Vehicle Permit Fees		161,000	189,356	185,000
3230	Building Permits		38,400	46,875	39,000
3290	Other Licenses, Permits & Fees		11,200	11,644	10,800
3311-3319	FROM FEDERAL GOVERNMENT		75,528	47,830	27,699
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		35,188	35,188	33,000
3353	Highway Block Grant		23,710	23,710	23,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		28,603	40,734	25,000
3379	FROM OTHER GOVERNMENTS		12,874		-
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		150,600	202,812	155,000
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		2,000		1,800
3502	Interest on Investments		13,000	27,175	26,000
3503-3509	Other		24,808	37,331	28,000
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		689,886	689,886	647,600
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				900,000
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,297,545	1,412,356	2,121,299

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	5,949,152	6,040,978	6,022,481
Special Warrant Articles Recommended (from pg. 6)	207,000	1,107,000	1,107,000
Individual Warrant Articles Recommended (from pg. 6)	-	51,000	51,000
TOTAL Appropriations Recommended	6,156,152	7,198,978	7,180,481
Less: Amount of Estimated Revenues & Credits (from above)	1,297,545	2,121,299	2,121,299
Estimated Amount of Taxes to be Raised	4,858,607	5,077,679	5,059,182

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:
(See Supplemental Schedule With 10% Calculation)

598,993

**State of New Hampshire
Town of Newington
Annual Town Meeting
March 10 and 14, 2009**

Moderator Fletcher called the meeting to order at 1:30 P.M. She led the Pledge of Allegiance and then read the Moderator Rules. She asked if anyone had any objections to her not reading the entire warrant at this time. There being no objections she proceeded.

**Town of Newington
State of New Hampshire
TOWN WARRANT
2009**

To the Inhabitants of the Town of Newington in the County of Rockingham and said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 10, 2009 to act on Articles 1 - 2. The Polls will open at 11:00 a.m. and close at 7:00 p.m. The Business portion of the meeting to act on Articles 3 through 18 will resume on Saturday, March 14, 2009 at 1:30pm.

ARTICLE 1. To choose in the manner provided by law; One (1) Selectmen for 3 years; one (1) Treasurer for 1 year; one (1) Town Clerk/Tax Collector for 3 years; one (1) Moderator for 3 years; one (1) Supervisor of the Checklist for 6 years; two (2) Planning Board Members for 3 years; one (1) Cemetery Committee Member for 2 years; one (1) Cemetery Committee Member for 3 years; one (1) Board of Fire Engineers for 3 years; one (1) Police Commission Member for 3 years; one (1) Library Trustee for 3 years; one (1) Trustees of the Trust Funds for 3 years; three (3) Budget Committee Members for 3 years; one (1) for 2 years; one (1) Sewer Commission Member for 3 years.

ARTICLE 2. To see if the Town will amend the Zoning Ordinance as proposed by the Planning Board, by adopting the following article:

Article XVIII – Small Wind Energy Systems

SECTION 1 – Purpose: This small wind energy systems ordinance is enacted in accordance with RSA 674:62-66, and the purposes outlined in RSA 672:1-III-a. The purpose of this ordinance is to accommodate small wind energy systems in appropriate locations, while protecting the public's health, safety and welfare. In addition, this ordinance provides a permitting process for small wind energy systems to ensure compliance with the provisions of the requirements and standards established herein.

SECTION 2 – Procedure for Review:

A – Location: Small wind energy systems and met towers are an accessory use that is permitted in all zoning districts.

B – Building Permit: No small wind energy system shall be erected, constructed, or installed without first receiving a building permit from the building inspector. A building permit shall be required for any physical modification to an existing small wind energy system. Meteorological

(Met) towers that receive a building permit shall be permitted on a temporary basis not to exceed 3 years from the date the building permit was issued.

C – Application: Applications submitted to the building inspector shall contain a site plan with the following information:

- i) Property lines and physical dimensions of the applicant's property.
- ii) Location, dimensions, and types of existing major structures on the property.
- iii) Location of the proposed small wind energy system, foundations, guy anchors and associated equipment.
- iv) Tower foundation blueprints or drawings.
- v) Tower blueprints or drawings.
- vi) Setback requirements as outlined in this ordinance.
- vii) The right-of-way of any public road that is contiguous with the property.
- viii) Any overhead utility lines.
- ix) Small wind energy system specifications, including manufacturer, model, rotor diameter, tower height, tower type, nameplate generation capacity.
- x) Small wind energy systems that will be connected to the power grid shall include a copy of the application for interconnection with their electric utility provider.
- xi) Sound level analysis prepared by the wind generator manufacturer or qualified engineer.
- xii) Electrical components in sufficient detail to allow for a determination that the manner of installation conforms to the NH State Bldg. Code.
- xiii) Evidence of compliance or non-applicability with Federal Aviation Administration requirements.
- xiv) List of abutters to the applicant's property.

D – Abutter and Regional Notification: In accordance with RSA 674:66, the building inspector shall notify all abutters and the local governing body by certified mail upon application for a building permit to construct a small wind energy system. The public will be afforded 30 days to submit comments to the building inspector prior to the issuance of the building permit. The building inspector shall review the application for regional impacts per RSA 36:55. If the proposal is determined to have potential regional impacts, the building inspector shall follow the procedures set forth in RSA 36:57, IV.

SECTION 3 – Standards: The building inspector shall evaluate the application for compliance with the following standards;

A – Setbacks: The setback shall be calculated by multiplying the minimum setback requirement number by the system height and measured from the center of the tower base to property line, public roads, or nearest point on the foundation of an occupied building.

- i) Small wind energy systems must meet all setbacks for principal structures for the zoning district in which the system is located.
- ii) Guy wires used to support the tower are exempt from the small wind energy system setback requirements.

Minimum Setback Requirements Indicated as a % of Tower Height			
Occupied Buildings on Participating Landowner Property	Occupied Buildings on Abutting Property	Property Lines of Abutting Property and Utility Lines	Public Roads
0	150%	110%	150%

B – Tower: The maximum tower height shall be restricted to 35 feet above the tree canopy within 300 feet of the small wind energy system. In no situation shall the tower height exceed 150 feet.

C – The Sound Level of the small wind energy system shall not be discernible at the property line.

D – Shadow Flicker: Small wind energy systems shall be sited in a manner that does not result in significant shadow flicker impacts. Significant shadow flicker is defined as more than 30 hours per year on abutting occupied buildings. The applicant has the burden of proving that the shadow flicker will not have significant adverse impact on neighboring or adjacent uses. Potential shadow flicker will be addressed either through siting or mitigation measures.

E – Signs: All signs including flags streamers and decorative items, both temporary and permanent, are prohibited on the small wind energy system, except for manufacturer identification or appropriate warning signs.

F – Code Compliance: The small wind energy system shall comply with all applicable sections of the New Hampshire State Building Code.

G – Aviation: The small wind energy system shall be built to comply with all applicable Federal Aviation Administration regulations including but not limited to 14 C.F.R. part 77, subpart B regarding installations close to airports, and the New Hampshire Aviation regulations, including but not limited to RSA 422-b and RSA 424.

H – Visual Impacts: It is inherent that small wind energy systems may pose some visual impacts due to the tower height needed to access wind resources. The purpose of this section is to reduce the visual impacts, without restricting the owner’s access to the optimal wind resources on the property.

- i) The applicant shall demonstrate through project site planning and proposed mitigation that the small wind energy system’s visual impacts will be minimized for surrounding neighbors and the community. This may include, but not be limited to information regarding site selection, wind generator design or appearance, buffering, and screening of ground mounted electrical and control equipment. All electrical conduits shall be underground.

- ii) The color of the small wind energy system shall either be the stock color from the manufacturer or painted with a non-reflective, unobtrusive color that blends in with the surrounding environment.
- iii) A small wind energy system shall not be artificially lit unless such lighting is required by the Federal Aviation Administration (FAA). If lighting is required, the applicant shall provide a copy of the FAA determination to establish the required markings and/or lights for the small wind energy system.

I – Approved Wind Generators: The manufacturer and model of the wind generator to be used in the proposed small wind energy system must have been approved by the California Energy Commission or the New York State Energy Research and Development Authority, or a similar list approved by the state of New Hampshire, if available.

J – Utility Connection: If the proposed small wind energy system is to be connected to the power grid through net metering, it shall adhere to RSA 362-A:9.

K – Access: The tower shall be designed and installed so as not to provide step bolts or a ladder readily accessible to the public for a minimum height of 8 feet above the ground. All ground-mounted electrical and control equipment shall be labeled and secured to prevent unauthorized access.

L – Clearing: Clearing of natural vegetation shall be limited to that which is necessary for the construction, operation and maintenance of the small wind energy system and as otherwise prescribed by applicable laws, regulations, and ordinances.

M – Impact on Wildlife: Only wind energy system models that have a minimal negative impact on birds, said impact as determined by the Newington Planning Board, shall be permitted.

SECTION 4 – Abandonment:

A – Notification: At such time that a small wind energy system is scheduled to be abandoned or discontinued, the applicant will notify the building inspector by certified U.S. mail of the proposed date of abandonment or discontinuation of operations.

B – Removal: Upon abandonment or discontinuation of use, the owner shall physically remove the small wind energy system within 90 days from the date of abandonment or discontinuation of use. This period may be extended at the request of the owner and at the discretion of the building inspector. “Physically remove” shall include, but not be limited to:

- i) Removal of the wind generator and tower and related above-grade structures.
- ii) Restoration of the location of the small wind energy system to its natural condition, except that any landscaping, grading or below-grade foundation may remain in its same condition at initiation of abandonment.

C – Failure to Notify: In the event that an applicant fails to give such notice, the system shall be considered abandoned or discontinued if the system is out-of-service for a continuous 12-month period. After the 12 months of inoperability, the building inspector may issue a Notice of Abandonment to the owner of the small wind energy system. The owner shall have the right to

respond to the Notice of Abandonment within 30 days from Notice receipt date. After review of the information provided by the owner, the building inspector shall determine if the small wind energy system has been abandoned. If it is determined that the small wind energy system has not been abandoned, the building inspector shall withdraw the Notice of Abandonment and notify the owner of the withdrawal.

D – Legal Action: If the owner fails to respond to the Notice of Abandonment or if, after review by the building inspector, it is determined that the small wind energy system has been abandoned or discontinued, the owner of the small wind energy system shall remove the wind generator and tower at the owner's sole expense within 3 months of receipt of the Notice of Abandonment. If the owner fails to physically remove the small wind energy system after the Notice of Abandonment procedure, the building inspector may pursue legal action to have the small wind energy system removed at the owner's expense.

SECTION 5 – Violation: It is unlawful for any person to construct, install, or operate a small wind energy system that is not in compliance with this ordinance. Small wind energy systems installed prior to the adoption of this ordinance are exempt from this ordinance except when modifications are proposed to the small wind energy system.

SECTION 6 – Penalties: Any person who fails to comply with any provision of this ordinance or a building permit issued pursuant to this ordinance shall be subject to enforcement and penalties as allowed by NH Revised Statutes Annotated Chapter 676:17.

2) And adding the following definitions to Article II of the Zoning Ordinance:

Meteorological Tower (Met Tower). This is a temporary (3 years or less), information gathering tower. It includes the tower, base plate, anchors, guy wires and hardware, anemometers (wind speed indicators), wind direction vanes, booms to hold equipment for anemometers and vanes, data loggers, instrument wiring, and any telemetry devices that are used to monitor or transmit wind speed and wind flow characteristics over a period of time for either instantaneous wind information or to characterize the wind resource at a given location. For the purpose of this ordinance, met towers shall refer only to those whose purpose are to analyze the environmental factors needed to assess the potential to install, construct or erect a small wind energy system.

Modification. Any change to the small wind energy system that materially alters the size, type or location of the small wind energy system. Like-kind replacements shall not be construed to be a modification.

Net Metering. The difference between the electricity supplied to a customer over the electric distribution system and the electricity generated by the customer's small wind energy system that is fed back into the electric distribution system over a billing period.

Power Grid. The transmission system, managed by ISO New England, created to balance the supply and demand of electricity for consumers in New England.

Shadow Flicker. The visible flicker effect when rotating blades of the wind generator cast shadows on the ground and nearby structures causing a repeating pattern of light and shadow.

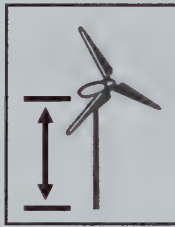
Small Wind Energy System: A wind energy conversion system consisting of a wind generator, a tower, and associated control or conversion electronics, which has a rated capacity of 100 kilowatts or less and will be used primarily for onsite consumption.

System Height: The vertical distance from ground level to the tip of the wind generator blade when it is at its highest point.



Tower: The monopole, guyed monopole or lattice structure that supports a wind generator.

Tower Height: The height above grade of the fixed portion of the tower, excluding the wind generator.



Wind Generator: The blades and associated mechanical and electrical conversion components mounted on top of the tower whose purpose is to convert kinetic energy of the wind into rotational energy used to generate electricity.

3) And amending Article VI of the Zoning Ordinance, as follows:

Height Limits: The above referenced height limits shall not apply to church spires, belfries, cupolas, domes, monuments, water towers, transmission towers, chimneys, conveyors, derricks, radio and television towers, and other structures not intended for human occupancy.

For Saturday, March 14th Town Meeting Business

ARTICLE 3: To see if the Town will vote to raise and appropriate up to the sum of *Nine Hundred and Twenty Five Thousand Dollars* (\$925,000) for the construction of a Highway Garage, Salt Shed and affiliated costs to be raised through the issuance of Bonds and/or Notes under and in compliance with the Municipal Finance Act, RSA 33:1et seq., and to accept federal, state, or other aid, if any, made available therefore, and to authorize the Board of Selectmen to issue, negotiate, and regulate such Bonds and/or Notes and to determine the rate of interest thereon, and the maturity and other terms thereof, and pass any vote relating thereto. . (2/3 Vote Required – must be ballot vote)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Moved by John Klanchesser, seconded by John Lamson. Moderator Fletcher stated that there was a request to show a presentation on the Town Garage. She asked if there were any objections to this. There being no objections, the architects proceeded with the presentation. Many people had questions regarding this article. Many people questioned the timing of this, stating that a lot of people are hurting financially due to the state of the economy, question regarding the location and the overall construction of the building. Once discussions were concluded, Moderator Fletcher stated that we were ready to vote and that this must pass by a 2/3 vote. Moderator Fletcher showed the ballot boxes to be empty and declared the polls open at 2:57. They will remain open for one hour. At 3:20 Moderator Fletcher announced that we could continue with the meeting. Polls open until 3:57. She announced that we would be going on to Article 5.

ARTICLE 4: To see if the Town shall vote to raise and appropriate the sum of Sixty Five Thousand (\$65,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established for the purpose of construction or improvements to our Highway (Town Garage) Building. **If the above Bond article passes, then this Article becomes null and void.**

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

March 08 we added \$65,000 to this account and it now has a balance of \$115,959

Len Thomas made an amendment to this article to change to amount of \$130,000. Seconded by Sandy Sweeney. There was discussion regarding the amendment. Once discussion ended, Moderator Fletcher called for a vote. Amendment failed. We then proceeded to vote on the original article. Motion passed.

ARTICLE 5: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends **\$5,949,152 (9-0)** the Board of Selectmen recommends **\$ 5,844,527 (3-0)**. This article does not include appropriations voted in other warrant articles.

Moved by John Klanchesser, seconded by Ted Connors. There was a lot of discussion regarding the overall budget. There was a request to amend the budget by deleting the COLA and \$200,000. for the Carriage House by Sally Staude. This was seconded by Steven Bush. She was told that the amendment would have to read the total amount to be eliminated from the budget. At 3:58P.M. Moderator Fletcher announced that the polls were closed for the Town Garage (Article #3). She announced that we would now be voting on the amendment to remove \$257,967. from the total budget. Denis Hebert made a motion to move the vote on the operating budget until we discussed the other articles. Seconded by Laura Coleman. Moderator Fletcher said we could not do that, so she called for a vote on the amendment, motion failed. Moderator Fletcher announced that we would now vote on the operating budget as recommended by the Budget Committee, \$5,949,152.00. Motion passed.

Moderator Fletcher announced that we would take a brief recess while the votes are counted for **Article #3** . Votes results announced. **YES 59 NO 36 Motion failed because 2/3 needed.**

ARTICLE 6: To see if the Town will vote to create two (2) additional full-time Firefighter/EMT positions for the Fire Department in order to increase man power coverage, and to vote to raise and appropriate *Seventy One Thousand and One Hundred Eighty Two Dollars* (\$71,182.00) to pay for salaries, benefits, and other associated costs for these Firefighter/EMT positions for the latter portion of 2009.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (0-3)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (2-5) 1 abstn

Moved by John Klanchesser seconded by Wendy Sweeney. Wilbur Goins, member of the Board of Fire Engineers stated that they were withdrawing this Article, so the Moderator requested a vote to vote it down. Motion fails

ARTICLE 7: To see if the Town will vote to amend the purpose of the Expendable Trust Fund established in March 2004 under the provisions of RSA 31:19-A, known as the Town Employee's Accumulated Leave Fund whose original purpose was 'for payments of Severance to Town Employees in accordance with the Town's Personnel Policy' - to be amended to read 'for the purpose of payments of Severance to Town Employees in accordance with the Town's Personnel Policy *and* for other end-of-employment costs;' and to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be placed in this existing Expendable Trust Fund. (2/3 vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$ 12,000 to this account and it now has a balance of \$ 67,049

Purpose for the change: Our costs to fund New NH Retirement formula, NH Unemployment fees, and negotiated settlement terms and costs, if needed.

Moved by Sandy Sweeney seconded by Gail Pare. This Article was explained by Larry Wahl, Chairman of the budget Committee. Voted. Motion carries.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of *Seven Thousand Dollars* (\$7,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established to fund capital improvements for the Cemetery.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$4,000 to this account and it now has a balance of \$ 13,328

Moved by Denis Hebert seconded by Clifford Abbott. Voted. Motion carries

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$50,000 to this account and it now has a balance of approx \$ 329,300

Moved by Paula Caceda, seconded by Sandy Sweeney. Justin Richardson, Chairman of the conservation Committee made a motion to amend the Article to reduce amount to \$35,000. Voted on amendment. Amendment passed. Voted on the Article with the new amount of \$35,000. Motion failed.

ARTICLE 10: To see if the Town of Newington will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$10,000 to this account and it now has a balance of \$39,318

Moved by Paula Caceda, seconded by Denis Hebert. There was some discussion. Voted. Motion failed.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0) 1 abstrn

March 08 we added \$ 25,000 to this account and it now has a balance of \$ 205,199

Moved by Denis Hebert, seconded by Paula Caceda. Voted. Motion failed.

ARTICLE 12: To see if the Town shall vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$25,000 to this account and it now has a balance of \$ 50,479

Moved by Mike Marconi seconded by Wendy Sweeney. There was some discussion. Voted. Motion carries.

ARTICLE 13: To see if the Town of Newington will vote to raise and appropriate the sum of *Seven Thousand Dollars* (\$7,000) to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$10,000 to this account and it now has a balance of \$ 19,177

Moved by chris Cross seconded by Gail Klanchesser. Voted. Motion failed.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0) 1 abstn

March 08 we added \$10,000 to this account and it now has a balance of \$ 54,470

Moved by Sandy Sweeney, seconded by Wendy Sweeney. There was some discussion. Voted. Motion passed.

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Fox Point Pavilion.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$25,000 to this account and it now has a balance of \$ 149,942

Moved by Paula Caceda seconded by Wendy Sweeney. Voted. Motion failed.

ARTICLE 16: To see if the Town shall vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) under the provisions of RSA 35:1 to be placed in the existing Capital Reserve Fund known as the Mott Pond Drainage Improvement Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

March 08 we added \$ 10,000 to this account and it now has a balance of \$ 20,191

Moved by Paula Caceda seconded by James Noseworthy. Voted. Motion failed.

ARTICLE 17: To see if the Town will vote to discontinue the Fire Department SCBA Capital Reserve Fund created in 2006. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (Majority vote required)

Fund currently has a balance of \$1,489.62

Moved by Gail Klanchesser, seconded by John Lamson. Voted. Motion passed.

ARTICLE 18: To hear the report of the Moderator on the election of officers.

Moderator Fletcher read the results of Tuesdays election. She then asked if anyone had any objections to the Town Meeting being changed to 9:30 A.M. next year. No objections. She said that she would look

into it. Further business, Selectman, Jan Stuart announced the winners of the Holiday Lighting Contest. There being no further business, she called for a motion to adjourn. Moved by Mike Marconi and seconded by Pete Hamelin. Meeting adjourned at 5:30 P.M.

Given under our hands and seal this 7TH day of February 2009.

We certify and attest that on this 9TH day of February 2009, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

The Town of Newington Board of Selectmen

Cosmas Iocovozzi, Chairman

Jan Stuart, Selectman

Jack O'Reilly, Selectman

A True copy of Warrant: Attest

Cosmas Iocovozzi, Chairman

Jan Stuart, Selectman

Jack O'Reilly, Selectman

Respectfully submitted,
W. Jane Mazeau, Town Clerk/Tax Collector



Election Results

March 10, 2009

Board of Selectmen – 3 years

Cosmas Iocovozzi – 124

Treasurer – one year

George Fletcher – 137

Supervisor of Checklist – 6 years

No one

Cemetery Committee – 2 years

Charles W. Brewster – 130

Board of Fire Engineers – 3 years

Wilbur Goins – 122

Library Trustee – 3 years (vote for one)

Luanne O'Reilly – 113

Clifford Abbott – 36

Budget Committee – 3 years (vote for 3)

John Lamson – 124

Gail Pare – 104

Elizabeth Taccetta – 109

Town Clerk/Tax Collector – 3 years

W. Jane Mazeau - 143

Moderator – 3 years

Ruth K. Fletcher - 136

Planning Board – 3 years (vote for 2)

Denis Hebert – 102

Jack Pare – 104

Cemetery Committee – 3 years

Rick Stern – 124

Police Commission – 3 years

Paul Kent – 125

Trustee of the Trust Funds – 3 years

John Lamson – 133

Sewer Commission – 3 years

George Fletcher – 131

Warrant Article 2

Zoning Ordinance

Are you in favor of the adoption of Article 2, as proposed by the Planning Board, that would regulate small wind energy systems?

YES 107

NO 48

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2008

and

Independent Auditor's Report

TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2008

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of December 31, 2008 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 25-26, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The combining nonmajor fund and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund and fiduciary fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon, Clukay & Co., PC

October 16, 2009

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2008

Presented herewith please find the Management Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2008. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to endure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government- Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental funds and business-type activities.

Governmental activities – represent most of the Town's basic services

Business-type activities – accounts for the Town's sewer operations and receives a majority of its revenue from user fees.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, Conservation Commission Fund, and the Permanent Funds, all of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Newington as of December 31, 2008 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Current and other assets:						
Capital assets	\$ 4,094,668	\$ 3,946,967	\$ 3,194,859	\$ 3,365,348	\$ 7,289,527	\$ 7,312,315
Other assets	<u>5,368,030</u>	<u>4,913,565</u>	<u>1,362,450</u>	<u>1,247,240</u>	<u>6,730,480</u>	<u>6,160,805</u>
Total assets	<u>9,462,698</u>	<u>8,860,532</u>	<u>4,557,309</u>	<u>4,612,588</u>	<u>14,020,007</u>	<u>13,473,120</u>
Long term and other liabilities:						
Noncurrent liabilities	902,819	1,130,256	-	-	902,819	1,130,256
Other liabilities	<u>1,109,997</u>	<u>999,094</u>	<u>-</u>	<u>-</u>	<u>1,109,997</u>	<u>999,094</u>
Total liabilities	<u>2,012,816</u>	<u>2,129,350</u>	<u>-</u>	<u>-</u>	<u>2,012,816</u>	<u>2,129,350</u>
Net assets:						
Invested in capital assets, net of related debt	3,299,383	2,873,874	3,194,859	3,365,348	6,494,242	6,239,222
Restricted	1,723,704	1,756,971	-	-	1,723,704	1,756,971
Unrestricted	<u>2,426,795</u>	<u>2,100,337</u>	<u>1,362,450</u>	<u>1,247,240</u>	<u>3,789,245</u>	<u>3,347,577</u>
Total net assets	<u>\$ 7,449,882</u>	<u>\$ 6,731,182</u>	<u>\$ 4,557,309</u>	<u>\$ 4,612,588</u>	<u>\$ 12,007,191</u>	<u>\$ 11,343,770</u>

Statement of Activities

The Town's total revenue for fiscal 2008 of \$5,962,558 exceeded total expenses of \$ 5,299,137 resulting in a net asset increase of \$663,431.

Change in net assets for the year ending December 31, 2008 is as follows:

	Governmental Activities		Business-type Activities		Totals	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Program revenues:						
Charges for services	\$ 213,398	\$ 217,382	\$ 688,677	\$ 685,883	\$ 902,075	\$ 903,265
Operating grants and contributions	260,234	127,190			260,234	127,190
Capital grants and contributions	9,820	-	-	-	9,820	-
Total program revenues	<u>483,452</u>	<u>344,572</u>	<u>688,677</u>	<u>685,883</u>	<u>1,172,129</u>	<u>1,030,455</u>
General revenues:						
Property taxes	4,385,531	4,180,405	-	-	4,385,531	4,180,405
Licenses and permits	306,019	348,739	-	-	306,019	348,739
Intergovernmental revenue	103,028	116,496	-	-	103,028	116,496
Interest and investment earnings	(71,392)	165,630	25,541	48,619	(45,851)	214,249
Miscellaneous	40,647	30,233	1,055	6,352	41,702	36,585
Total general revenues	<u>4,763,833</u>	<u>4,841,503</u>	<u>26,596</u>	<u>54,971</u>	<u>4,790,429</u>	<u>4,896,474</u>
Total revenues	<u>5,247,285</u>	<u>5,186,075</u>	<u>715,273</u>	<u>740,854</u>	<u>5,962,558</u>	<u>5,926,929</u>
Program expenses:						
General government	990,600	946,605	-	-	990,600	946,605
Public safety	2,717,413	2,595,564	-	-	2,717,413	2,595,564
Highways and streets	356,791	310,712	-	-	356,791	310,712
Health and welfare	56,745	45,490	-	-	56,745	45,490
Sanitation	151,063	127,109	770,552	756,268	921,615	883,377
Culture and recreation	205,227	221,922	-	-	205,227	221,922
Interest and fiscal charges	50,746	67,701	-	-	50,746	67,701
Total expenses	<u>4,528,585</u>	<u>4,315,103</u>	<u>770,552</u>	<u>756,268</u>	<u>5,299,137</u>	<u>5,071,371</u>
Change in net assets	718,700	870,972	(55,279)	(15,414)	663,421	855,558
Net assets - beginning of year	<u>6,731,182</u>	<u>5,860,210</u>	<u>4,612,588</u>	<u>4,628,002</u>	<u>11,343,770</u>	<u>10,488,212</u>
Net assets - ending of year	<u>\$ 7,449,882</u>	<u>\$ 6,731,182</u>	<u>\$ 4,557,309</u>	<u>\$ 4,612,588</u>	<u>\$ 12,007,191</u>	<u>\$ 11,343,770</u>

Town of Newington Governmental Funds

The General Fund shows a fund balance of \$2,404,884. This is an increase of \$ 254,019.

Business-type Activities

The charges for services for sewer operations covered 89.5% of operating expenses. There was an additional \$26,596 in interest income and miscellaneous revenue which reduced the overall loss to \$55,279

General Fund Budgetary Highlights

The actual budgetary revenues were more than the budget for estimated revenues by \$ 195,604

The actual budgetary expenditures were less than the final budgeted appropriations by \$361,977. The Town realized a savings of \$176,453 in the General government budget and \$128,044 in the public safety budget. The Town encumbered \$512,808 for various building maintenance and paving projects, etc due to be completed in 2009 that didn't need to be funded again this year.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$4,094,668 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$3,194,859 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	2008	2007	2008	2007	2008	2007
Land	\$ 1,266,721	\$ 1,266,721	\$ 69,668	\$ 69,668	\$ 1,336,389	\$ 1,336,389
Construction in progress	269,974	-			269,974	-
Infrastructure			677,808	728,873	677,808	728,873
Land improvements	101,051	108,738	6,577	8,012	107,628	116,750
Buildings and improvements	1,362,008	1,389,779	1,847,642	1,982,135	3,209,650	3,371,914
Vehicles and equipment	1,094,914	1,181,729	593,164	576,660	1,688,078	1,758,389
	<u>\$ 4,094,668</u>	<u>\$ 3,946,967</u>	<u>\$ 3,194,859</u>	<u>\$ 3,365,348</u>	<u>\$ 7,289,527</u>	<u>\$ 7,312,315</u>

Additional information on the Town's capital assets can be found in Note 6 of the Notes to Basic Financial Statements.

Long-Term Obligations

During FY 2008, the Town made payments on the general obligation bonds of \$ 249,858 and payments on capital leases of \$48,642. Additional information on the Town's long-term debt obligations can be found in Note 8 of the Notes to the Basic Financial Statements.

Contacting the Town of Newington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Beatrice Marconi (Administrative Assistant) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2008

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 3,095,235	\$ 156,103	\$ 3,251,338
Investments	1,968,003	1,157,121	3,125,124
Taxes receivable, net	160,080		160,080
Accounts receivable, net	55,822	49,226	105,048
Due from other governments	79,647		79,647
Prepaid expenses	9,243		9,243
Total Current Assets	<u>5,368,030</u>	<u>1,362,450</u>	<u>6,730,480</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,536,695	69,668	1,606,363
Depreciable capital assets, net	<u>2,557,973</u>	<u>3,125,191</u>	<u>5,683,164</u>
Total Noncurrent Assets	<u>4,094,668</u>	<u>3,194,859</u>	<u>7,289,527</u>
Total Assets	<u>\$ 9,462,698</u>	<u>\$ 4,557,309</u>	<u>\$ 14,020,007</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 214,733	\$ -	\$ 214,733
Accrued expenses	29,509		29,509
Deferred revenue	3,136		3,136
Due to other governments	620,263		620,263
Current portion of bonds payable	191,478		191,478
Current portion of capital leases payable	50,878		50,878
Total Current Liabilities	<u>1,109,997</u>	<u>-</u>	<u>1,109,997</u>
Noncurrent Liabilities:			
Compensated absences payable	89,923		89,923
Bonds payable	408,489		408,489
Capital leases payable	<u>404,407</u>	<u>-</u>	<u>404,407</u>
Total Noncurrent Liabilities	<u>902,819</u>	<u>-</u>	<u>902,819</u>
Total Liabilities	<u>2,012,816</u>	<u>-</u>	<u>2,012,816</u>
NET ASSETS			
Invested in capital assets	3,299,383	3,194,859	6,494,242
Restricted	1,723,704		1,723,704
Unrestricted	<u>2,426,795</u>	<u>1,362,450</u>	<u>3,789,245</u>
Total Net Assets	<u>7,449,882</u>	<u>4,557,309</u>	<u>12,007,191</u>
Total Liabilities and Net Assets	<u>\$ 9,462,698</u>	<u>\$ 4,557,309</u>	<u>\$ 14,020,007</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2008

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Assets			
		Program Revenues		Governmental Activities	Business-type Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Governmental Activities:					
General government	\$ 990,600	\$ 6,065	\$ 127,059		\$ (857,476)
Public safety	2,717,413	200,973	95,875	\$ 9,820	(2,410,745)
Highways and streets	356,791		37,300		(319,491)
Health and welfare	56,745				(56,745)
Sanitation	151,063				(151,063)
Culture and recreation	205,227	6,360			(198,867)
Interest and fiscal charges	50,746			(50,746)	(50,746)
Total governmental activities	4,528,585	213,398	260,234	9,820	(4,045,133)
					\$ -
Business-type activities:					
Sewer	770,552	688,677			(81,875)
Total business-type activities	770,552	688,677			(81,875)
Total primary government	\$ 5,299,137	\$ 902,075	\$ 260,234	\$ 9,820	(4,127,008)
General revenues:					
Property and other taxes				4,385,531	4,385,531
Licenses and permits				306,019	306,019
Grants and contributions:					
State shared revenues				62,826	62,826
Rooms and meals tax distribution				35,188	35,188
State aid grant				4,868	4,868
Railroad tax				146	146
Interest and investment earnings				(71,392)	(45,851)
Miscellaneous				38,847	39,902
Contributions to permanent fund principal				1,800	1,800
Total general revenues and contributions to permanent fund principal				4,763,833	4,790,429
Change in net assets				718,700	663,421
Net assets - beginning				6,731,182	11,343,770
Net assets - ending				\$ 7,449,882	\$ 12,007,191

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2008

	General <u>Fund</u>	Capital Reserve <u>Fund</u>	Permanent <u>Funds</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 3,080,479			\$ 14,756	\$ 3,095,235
Investments		\$ 786,399	\$ 769,740	411,864	1,968,003
Taxes receivable, net	160,080				160,080
Accounts receivable, net	55,822				55,822
Due from other governments	79,647				79,647
Due from other funds	17,953			168,111	186,064
Prepaid expenses	9,243				9,243
Total Assets	<u>\$ 3,403,224</u>	<u>\$ 786,399</u>	<u>\$ 769,740</u>	<u>\$ 594,731</u>	<u>\$ 5,554,094</u>
LIABILITIES					
Accounts payable	\$ 213,872			\$ 861	\$ 214,733
Accrued expenses	18,783				18,783
Deferred revenue	118,786			3,136	121,922
Due to other governments	620,263				620,263
Due to other funds	26,636	\$ 17,080	\$ 141,475	873	186,064
Total Liabilities	<u>998,340</u>	<u>17,080</u>	<u>141,475</u>	<u>4,870</u>	<u>1,161,765</u>
FUND BALANCES					
Reserved for endowments			535,981		535,981
Reserved for encumbrances	512,808				512,808
Unreserved, reported in:					
General fund	1,892,076				1,892,076
Special revenue funds		769,319		589,861	1,359,180
Permanent funds			92,284		92,284
Total Fund Balances	<u>2,404,884</u>	<u>769,319</u>	<u>628,265</u>	<u>589,861</u>	<u>4,392,329</u>
Total Liabilities and Fund Balances	<u>\$ 3,403,224</u>	<u>\$ 786,399</u>	<u>\$ 769,740</u>	<u>\$ 594,731</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 4,094,668

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 118,786

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

General obligation bonds (599,967)
Capital leases (455,285)
Accrued interest on long-term obligations (10,726)
Compensated absences payable (89,923)

Net assets of governmental activities \$ 7,449,882

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General Fund	Capital Reserve Fund	Permanent Funds	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 4,324,924			\$ 4,500	\$ 4,329,424
Licenses and permits	306,019				306,019
Intergovernmental	373,082				373,082
Charges for services	213,398				213,398
Interest and investment income (loss)	52,145	\$ 13,454	\$ (143,794)	6,803	(71,392)
Miscellaneous	32,465		1,800	6,382	40,647
Total Revenues	<u>5,302,033</u>	<u>13,454</u>	<u>(141,994)</u>	<u>17,685</u>	<u>5,191,178</u>
Expenditures:					
Current operations:					
General government	1,214,967			560	1,215,527
Public safety	2,424,362			6,427	2,430,789
Highways and streets	320,205				320,205
Health and welfare	56,745				56,745
Sanitation	150,380				150,380
Culture and recreation	110,410			84,199	194,609
Capital outlay	101,753	140,612			242,365
Debt service:					
Principal retirement	298,500				298,500
Interest and fiscal charges	56,002				56,002
Total Expenditures	<u>4,733,324</u>	<u>140,612</u>	<u>-</u>	<u>91,186</u>	<u>4,965,122</u>
Excess revenues over (under) expenditures	<u>568,709</u>	<u>(127,158)</u>	<u>(141,994)</u>	<u>(73,501)</u>	<u>226,056</u>
Other financing sources (uses):					
Transfers in		184,000		142,690	326,690
Transfers out	<u>(314,690)</u>	<u>184,000</u>	<u>(12,000)</u>	<u>142,690</u>	<u>(326,690)</u>
Total other financing sources (uses)					-
Net change in fund balances	254,019	56,842	(153,994)	69,189	226,056
Fund balances at beginning of year	<u>2,150,865</u>	<u>712,477</u>	<u>782,259</u>	<u>520,672</u>	<u>4,166,273</u>
Fund balances at end of year	<u>\$ 2,404,884</u>	<u>\$ 769,319</u>	<u>\$ 628,265</u>	<u>\$ 589,861</u>	<u>\$ 4,392,329</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2008

Net Change in Fund Balances--Total Governmental Funds	\$ 226,056
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	147,701
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	56,107
Repayment of principal on general obligation bonds and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	298,500
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(14,920)
In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due.	5,256
Change in Net Assets of Governmental Activities	\$ 718,700

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
Proprietary Funds
December 31, 2008

	<u>Sewer Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 156,103
Investments	1,157,121
Accounts receivable, net	<u>49,226</u>
Total Current Assets	<u>1,362,450</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>3,125,191</u>
Total Noncurrent Assets	<u>3,194,859</u>
Total Assets	<u>\$ 4,557,309</u>
NET ASSETS	
Invested in capital assets	\$ 3,194,859
Unrestricted	<u>1,362,450</u>
Total Net Assets	<u>\$ 4,557,309</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2008

	Sewer Fund
Operating revenues:	
Charges for services	\$ 688,677
Miscellaneous	<u>1,055</u>
Total operating revenues	<u>689,732</u>
Operating expenses:	
Personnel services	11,070
Contractual services	505,811
Supplies	115
Depreciation	253,156
Miscellaneous	<u>400</u>
Total operating expenses	<u>770,552</u>
Operating (loss)	<u>(80,820)</u>
Non-operating revenues:	
Interest revenue	<u>25,541</u>
Net non-operating revenues	<u>25,541</u>
Change in net assets	(55,279)
Total net assets at beginning of year	<u>4,612,588</u>
Total net assets at end of year	<u>\$ 4,557,309</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	<u>Sewer Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 674,679
Cash paid to suppliers	(506,326)
Cash paid to employees	(11,070)
Net cash provided by operating activities	<u>157,283</u>
Cash flows from capital and related financing activities:	
Purchases of capital assets	<u>(82,667)</u>
Net cash (used) for capital and related financing activities	<u>(82,667)</u>
Cash flows from investing activities:	
Purchase of investments	(123,062)
Interest on investments	25,541
Net cash provided by investing activities	<u>(97,521)</u>
Net decrease in cash and cash equivalents	(22,905)
Cash and cash equivalents at beginning of year	<u>179,008</u>
Cash and cash equivalents at end of year	<u>\$ 156,103</u>
Reconciliation of operating (loss) to net cash provided by operating activities:	
Operating (loss)	\$ (80,820)
Adjustments to reconcile operating (loss) to net cash provided by operating activities:	
Depreciation expense	253,156
Changes in assets and liabilities:	
Accounts receivable, net	<u>(15,053)</u>
Net cash provided by operating activities	<u>\$ 157,283</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 200,994
Investments	\$ 59,566	<u>180,403</u>
Total assets	<u>\$ 59,566</u>	<u>\$ 381,397</u>
LIABILITIES		
Due to other governments		\$ 112,332
Due to others		<u>269,065</u>
Total liabilities	<u>\$ -</u>	<u>\$ 381,397</u>
NET ASSETS		
Held in trust	<u>59,566</u>	
Total net assets	<u>\$ 59,566</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2008

	Private- Purpose <u>Trust Fund</u>
ADDITIONS:	
Contributions:	
Private donations	\$ -
Total Contributions	-
Investment earnings:	
Interest	(170)
Net decrease in the fair value of investments	(11,780)
Total Investment Earnings	(11,950)
Total Additions	(11,950)
DEDUCTIONS:	
Benefits	2,700
Total Deductions	2,700
Change in Net Assets	(14,650)
Net assets - beginning of year	74,216
Net assets - end of year	\$ 59,566

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2008

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Newington, New Hampshire (the Town) was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Capital Reserve Funds* account for all financial resources of the various trust arrangements, held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following are the Town's major proprietary funds:

The *Sewer Fund* accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains two private purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve fund of the Newington School District, which is held by the Town as required by State Law. Other agency funds consist of developer's performance bonds.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements and proprietary fund statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2008, the Town applied \$500,000 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2008 are recorded as receivables net of reserves for estimated uncollectibles of \$6,000.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2008 are recorded as prepaid items.

Capital Assets

General capital assets result from expenditures in the governmental and proprietary funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained for the proprietary funds and are included in these financial statements. Infrastructure records for governmental funds are to be maintained effective January 1, 2004.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	10-15
Buildings and improvements	39
Infrastructure	25-40
Furniture and equipment	5-15
Vehicles	5-15

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for encumbrances.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$830,628,003 as of April 1, 2008) and are due in two installments on July 1, 2008 and December 16, 2008. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$1,610,261 and \$758,286 for the Newington School District

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2008, the Town was a member of the Local Government Center (LGC). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2008.

Property and Liability Insurance

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Worker's Compensation

The LGC provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2008 are classified in the accompanying financial statements as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

Statement of Net Assets:	
Cash and cash equivalents	\$ 3,251,338
Investments	3,125,124
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	200,994
Investments	239,969
	<u>\$ 6,817,425</u>

Cash and investments at December 31, 2008 consist of the following:

Cash on hand	\$ 1,260
Deposits with financial institutions	5,224,953
Investments	1,591,212
	<u>\$ 6,817,425</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs for all governmental fund types. The Town limits its investments to demand deposits, money market accounts, certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, \$5,525,770 was collateralized by securities held by the bank in the bank's name and \$0 was uninsured and uncollateralized.

NOTE 5—DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2008 consist of various federal and state fundings. All receivables are considered collectible in full and will be received within one year. A summary of the principal items of intergovernmental receivables is as follows:

State of NH - Mosquito control reimbursement	\$ 3,059
State of NH - LCHIP	24,800
State of NH - Volunteer fire assistance	1,300
State of NH - Rooms and meals tax	35,188
Federal Emergency Management Assistance	15,300
	<u>\$ 79,647</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

NOTE 6—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	<u>Balance</u> <u>1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2008</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,266,721			\$ 1,266,721
Construction in progress	-	\$ 269,974		269,974
Total capital assets not being depreciated	<u>1,266,721</u>	<u>269,974</u>	<u>\$ -</u>	<u>1,536,695</u>
Other capital assets:				
Land improvements	115,302			115,302
Buildings and improvements	2,546,334	34,400		2,580,734
Vehicles and equipment	<u>2,073,355</u>	<u>69,868</u>		<u>2,143,223</u>
Total other capital assets at historical cost	<u>4,734,991</u>	<u>104,268</u>	<u>-</u>	<u>4,839,259</u>
Less accumulated depreciation for:				
Land improvements	(6,564)	(7,687)		(14,251)
Buildings and improvements	(1,156,555)	(62,171)		(1,218,726)
Vehicles and equipment	<u>(891,626)</u>	<u>(156,683)</u>		<u>(1,048,309)</u>
Total accumulated depreciation	<u>(2,054,745)</u>	<u>(226,541)</u>	<u>-</u>	<u>(2,281,286)</u>
Total other capital assets, net	<u>2,680,246</u>	<u>(122,273)</u>	<u>-</u>	<u>2,557,973</u>
Total capital assets, net	<u>\$ 3,946,967</u>	<u>\$ 147,701</u>	<u>\$ -</u>	<u>\$ 4,094,668</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 47,032
Public safety	148,702
Highways and streets	19,506
Sanitation	683
Culture and recreation	<u>10,618</u>
Total governmental activities depreciation expense	<u>\$ 226,541</u>

The balance of the assets acquired through capital leases as of December 31, 2008 is as follows:

Vehicles and equipment	\$ 557,278
Less accumulated depreciation for:	
Vehicles and equipment	<u>(86,688)</u>
	<u>\$ 470,590</u>

The following is a summary of changes in capital assets in the proprietary funds:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

	Balance <u>1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2008</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	<u>69,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>69,668</u>
Other capital assets:				
Infrastructure	1,997,486			1,997,486
Land improvements	30,217			30,217
Buildings and improvements	5,137,671	2,170		5,139,841
Vehicles and equipment	<u>827,727</u>	<u>80,497</u>		<u>908,224</u>
Total other capital assets at historical cost	<u>7,993,101</u>	<u>82,667</u>	<u>-</u>	<u>8,075,768</u>
Less accumulated depreciation for:				
Infrastructure	(1,268,613)	(51,065)		(1,319,678)
Land improvements	(22,205)	(1,435)		(23,640)
Buildings and improvements	(3,155,536)	(136,663)		(3,292,199)
Vehicles and equipment	<u>(251,067)</u>	<u>(63,993)</u>		<u>(315,060)</u>
Total accumulated depreciation	<u>(4,697,421)</u>	<u>(253,156)</u>	<u>-</u>	<u>(4,950,577)</u>
Total other capital assets, net	<u>3,295,680</u>	<u>(170,489)</u>	<u>-</u>	<u>3,125,191</u>
Total capital assets, net	<u>\$ 3,365,348</u>	<u>\$ (170,489)</u>	<u>\$ -</u>	<u>\$ 3,194,859</u>

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire employees, and general employees were 11.84%, 15.92%, and 8.74% respectively through December 31, 2008. The Town contributes 65% of the employer cost for police officers and fire employees, and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$94,575 have been reported as a revenue and expenditure in the General Fund in these financial statements.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2008, 2007, and 2006 were \$198,308, \$192,217, and \$160,589, respectively, equal to the required contributions for each year.

NOTE 8—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2008 are as follows:

	<u>Balance</u> <u>1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2008</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 849,825		\$ (249,858)	\$ 599,967	\$ 191,478
Capital lease payable	503,927		(48,642)	455,285	50,878
Compensated absences	75,003	\$ 19,109	(4,189)	89,923	-
Total governmental activities	<u>\$ 1,428,755</u>	<u>\$ 19,109</u>	<u>\$ (302,689)</u>	<u>\$ 1,145,175</u>	<u>\$ 242,356</u>

Payments on the general obligation bond and capital lease are paid out of the General Fund. Compensated absences will be paid from the Employee Annual Leave Expendable Trust Fund set up for this purpose.

General Obligation Bonds

Bonds payable at December 31, 2008 are comprised of the following individual issues:

\$64,354 State Revolving Loan Fund, due in annual installments of \$4,652 through June 2019; interest at 3.80%	\$ 41,195
\$369,439 State Revolving Loan Fund, due in annual installments of \$26,705 through August 2018; interest at 3.80%	218,772
\$850,000 Old Town Hall Renovation Bond, due in annual installments of \$170,000 through August 2010; interest at 4.5%	<u>340,000</u>
	<u>\$ 599,967</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2008 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2009	\$ 191,478	\$ 25,179	\$ 216,657
2010	192,294	16,713	209,007
2011	23,141	8,215	31,356
2012	24,020	7,336	31,356
2013	24,933	6,423	31,356
2014-2018	139,619	17,164	156,783
2019	4,482	170	4,652
	<u>\$ 599,967</u>	<u>\$ 81,200</u>	<u>\$ 681,167</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2008 was \$50,746 on general obligation debt and capital leases for governmental activities.

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2008:

Equipment, due in monthly installments of \$5,861, including interest at 4.50%, through August 2016	<u>\$ 455,285</u>
--	-------------------

Debt service requirements to retire capital lease obligations outstanding at December 31, 2008 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2009	\$ 50,878	\$ 19,453	\$ 70,331
2010	53,216	17,115	70,331
2011	55,661	14,669	70,330
2012	58,219	12,111	70,330
2013	60,894	9,436	70,330
2014-2016	176,417	11,130	187,547
	<u>\$ 455,285</u>	<u>\$ 83,914</u>	<u>\$ 539,199</u>

NOTE 9—INTERFUND BALANCES AND TRANSFERS

The General Fund has paid for various items that are to be reimbursed from Capital Reserve Fund. There is also an interfund receivable/payable recorded between the Permanent Fund and the Library Fund for the Library Trust Funds being held by the Trustees. Interfund balances at December 31, 2008 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

	Due from				<u>Totals</u>
	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Permanent Funds</u>	<u>Other Governmental Funds</u>	
Due to General Fund		\$ 17,080		\$ 873	\$ 17,953
Other Governmental Funds	\$ 26,636		\$ 141,475		168,111
	<u>\$ 26,636</u>	<u>\$ 17,080</u>	<u>\$ 141,475</u>	<u>\$ 873</u>	<u>\$ 186,064</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2008 are as follows:

	Transfer from		
	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Total</u>
Transfer to Capital Reserve Fund	\$ 184,000		\$ 184,000
Other Governmental Funds	130,690	\$ 12,000	142,690
	<u>\$ 314,690</u>	<u>\$ 12,000</u>	<u>\$ 326,690</u>

NOTE 10—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2008 as follows:

Non-expendable trust principal	\$ 535,981
Conservation Commission Fund	353,089
Capital Reserve Fund	769,319
Accumulated Leave Expendable Trust Fund	65,315
	<u>\$ 1,723,704</u>

NOTE 11—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2008 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 23,997	\$ 53,586	\$ 77,583
Library Funds	511,984	38,698	550,682
	<u>\$ 535,981</u>	<u>\$ 92,284</u>	<u>\$ 628,265</u>

NOTE 12—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$830,628,003:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2008

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
Hawkeye Funding LLC	\$ 222,027,800	26.73%
Fox Run Joint Venture	73,893,400	8.90%
Public Service of New Hampshire	65,938,400	7.94%
SBAF Running Fox	43,669,700	5.26%
Sprague & Sons	17,020,430	2.05%

NOTE 13—COMMITMENTS AND CONTINGENCIES

Litigation

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

SCHEDULE 1

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 4,334,138	\$ 4,334,138	\$ 4,381,031	\$ 46,893
Licenses and permits	275,600	275,600	306,019	30,419
Intergovernmental	238,223	238,223	278,507	40,284
Charges for services	165,000	165,000	213,398	48,398
Interest income	40,000	40,000	52,145	12,145
Miscellaneous	15,000	15,000	32,465	17,465
Total Revenues	<u>5,067,961</u>	<u>5,067,961</u>	<u>5,263,565</u>	<u>195,604</u>
Expenditures:				
Current:				
General government	1,412,786	1,412,786	1,236,333	176,453
Public safety	2,455,491	2,455,491	2,327,447	128,044
Highways and streets	411,050	411,050	395,655	15,395
Health and welfare	60,320	60,320	56,745	3,575
Sanitation	144,570	144,570	150,380	(5,810)
Culture and recreation	225,305	225,305	191,170	34,135
Capital outlay	185,228	185,228	177,553	7,675
Debt service:				
Principal retirement	300,000	300,000	298,500	1,500
Interest and fiscal charges	57,012	57,012	56,002	1,010
Total Expenditures	<u>5,251,762</u>	<u>5,251,762</u>	<u>4,889,785</u>	<u>361,977</u>
Excess revenues over (under) expenditures	<u>(183,801)</u>	<u>(183,801)</u>	<u>373,780</u>	<u>557,581</u>
Other financing (uses):				
Transfers out	<u>(316,199)</u>	<u>(316,199)</u>	<u>(314,690)</u>	<u>1,509</u>
Total other financing (uses)	<u>(316,199)</u>	<u>(316,199)</u>	<u>(314,690)</u>	<u>1,509</u>
Net change in fund balance	(500,000)	(500,000)	59,090	559,090
Fund balance at beginning of year				
- Budgetary Basis	<u>1,951,772</u>	<u>1,951,772</u>	<u>1,951,772</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,451,772</u>	<u>\$ 1,451,772</u>	<u>\$ 2,010,862</u>	<u>\$ 559,090</u>

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2008

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for encumbrances and on-behalf payments for fringe benefits.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 5,302,033	\$ 5,048,014
Difference in property taxes meeting susceptible to accrual criteria	56,107	
Encumbrances, December 31, 2007		(261,772)
Encumbrances, December 31, 2008		512,808
On-behalf fringe benefits	(94,575)	(94,575)
Per Schedule 1	<u>\$ 5,263,565</u>	<u>\$ 5,204,475</u>

NOTE 2—ENCUMBRANCES

Functional encumbrances at December 31, 2008 are as follows:

General government	\$ 95,252
Public safety	3,500
Highways and streets	136,450
Culture and recreation	114,306
Capital outlay	163,300
	<u>\$ 512,808</u>

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2008

	Library <u>Fund</u>	Grant <u>Fund</u>	Conservation Commission <u>Fund</u>	Expendable Trust <u>Fund</u>	Combining <u>Totals</u>
ASSETS					
Cash	\$ 14,756				\$ 14,756
Investments	15,226		\$ 329,589	\$ 67,049	411,864
Due from other funds	<u>141,475</u>	\$ 3,136	<u>23,500</u>		<u>168,111</u>
Total Assets	<u>\$171,457</u>	<u>\$ 3,136</u>	<u>\$ 353,089</u>	<u>\$ 67,049</u>	<u>\$ 594,731</u>
LIABILITIES					
Accounts payable				\$ 861	\$ 861
Deferred revenue		\$ 3,136			3,136
Due to other funds				<u>873</u>	<u>873</u>
	<u>\$ -</u>	<u>3,136</u>	<u>\$ -</u>	<u>1,734</u>	<u>4,870</u>
FUND BALANCES					
Unreserved, reported in:					
Special revenue funds	<u>171,457</u>		<u>353,089</u>	<u>65,315</u>	<u>589,861</u>
Total Fund Balances	<u>171,457</u>	<u>-</u>	<u>353,089</u>	<u>65,315</u>	<u>589,861</u>
Total Liabilities and Fund Balances	<u>\$171,457</u>	<u>\$ 3,136</u>	<u>\$ 353,089</u>	<u>\$ 67,049</u>	<u>\$ 594,731</u>

SCHEDULE B

TOWN OF NEWINGTON, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2008

	Library <u>Fund</u>	Grant <u>Fund</u>	Conservation Commission <u>Fund</u>	Expendable Trust <u>Fund</u>	Combining <u>Totals</u>
Revenues:					
Taxes			\$ 4,500		\$ 4,500
Interest and investment income	\$ 565		5,160	\$ 1,078	6,803
Miscellaneous	<u>5,042</u>	<u>\$ 1,340</u>			<u>6,382</u>
Total Revenues	<u>5,607</u>	<u>1,340</u>	<u>9,660</u>	<u>1,078</u>	<u>17,685</u>
Expenditures:					
Current operations:					
General government		560			560
Public safety		780		5,647	6,427
Culture and recreation	<u>84,199</u>				<u>84,199</u>
Total Expenditures	<u>84,199</u>	<u>1,340</u>	<u>-</u>	<u>5,647</u>	<u>91,186</u>
Excess of revenues over (under) expenditures	<u>(78,592)</u>	<u>-</u>	<u>9,660</u>	<u>(4,569)</u>	<u>(73,501)</u>
Other financing sources:					
Transfers in	<u>80,690</u>		<u>50,000</u>	<u>12,000</u>	<u>142,690</u>
Total other financing sources	<u>80,690</u>	<u>-</u>	<u>50,000</u>	<u>12,000</u>	<u>142,690</u>
Net change in fund balances	2,098	-	59,660	7,431	69,189
Fund balances at beginning of year	<u>169,359</u>	<u>-</u>	<u>293,429</u>	<u>57,884</u>	<u>520,672</u>
Fund balances at end of year	<u>\$ 171,457</u>	<u>\$ -</u>	<u>\$ 353,089</u>	<u>\$ 65,315</u>	<u>\$ 589,861</u>

SCHEDULE C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Assets
Fiduciary Funds - All Agency Funds
December 31, 2008

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 200,994	\$ 200,994
Investments	\$ 112,332	68,071	180,403
Total assets	<u>\$ 112,332</u>	<u>\$ 269,065</u>	<u>\$ 381,397</u>
LIABILITIES			
Due to other governments	\$ 112,332		\$ 112,332
Due to others		\$ 269,065	269,065
Total liabilities	<u>\$ 112,332</u>	<u>\$ 269,065</u>	<u>\$ 381,397</u>

Department Expenditures
Year Ending December 31, 2009
(pre-audit)

EXECUTIVE OFFICE	\$218,978.00
ELECTION, REGISTRATION & VITALS	3,158.00
TAX COLLECTOR/TOWN CLERK	30,016.00
AUDITING & ASSESSING	126,766.00
LEGAL	29,725.00
PLANNING BOARD	112,498.00
TOWN BUILDINGS and BLGD ADMIN	420,240.00
CEMETERY	14,060.00
INSURANCE	115,164.00
POLICE DEPARTMENT	1,181,219.00
FIRE DEPARTMENT	1,191,675.00
REGIONAL ASSOCIATIONS	13,168.00
CODE ENFORCEMENT	94,080.00
EMERGENCY MANAGEMENT	11,978.00
HIGHWAY DEPARTMENT	303,079.00
STREET LIGHTING	24,422.00
TRANSFER STATION - COLLECTION	81,239.00
TRANSFER STATION - DISPOSAL	52,030.00
MOSQUITO CONTROL	58,880.00
WELFARE	26,202.00
RECREATION COMMITTEE	47,003.00
LAND MANAGEMENT	191,753.00
LIBRARY	92,934.00
HISTORIC DISTRICT COMMISSION	3,099.00
CONSERVATION COMMISSION	12,168.00
DEBT SERVICE	293,538.00
CAPITAL OUTLAY	<u>70,153.00</u>
2009 TOTAL EXPENDITURES	\$4,819,225.00

Does not include encumbered fund spending

Summary Inventory of Valuation

LAND:

Under Current Use	115,022.00
Residential	72,293,490.00
Commercial/Industrial	103,706,170.00
Total Land	176,114,682.00

BUILDINGS:

Residential	81,976,500.00
Commercial/Industrial	252,027,500.00
Total Buildings	334,004,000.00

UTILITIES:

Gas & Electric	<u>449,374,673.00</u>
Total Utilities	449,374,673.00

NONTAXABLE:

Land	58,048,500.00
Buildings	<u>69,708,925.00</u>
Total Nontaxable	127,757,425.00

Elderly Exemptions	18	4,394,100.00
Veteran Credits	56	28,000.00
Water & Air Pollution	7	40,218,400.00

Total Value Before Exemptions	914,880,855.00
Less Water & Air Exemption	40,218,400.00
Total Taxable Valuation	874,662,455.00
Less Elderly Exemption	<u>4,394,100.00</u>
Total Taxable Valuation	870,268,355.00

Tax Rate History (per thousand)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
TOWN	\$4.05	\$4.09	\$4.46	\$4.45	\$2.25	\$3.50	\$4.83
COUNTY	\$0.87	\$1.18	\$1.64	\$1.18	\$1.01	\$0.98	\$0.89
SCHOOL	\$1.47	\$2.26	\$2.05	\$1.81	\$1.33	\$1.45	\$0.71
STATE SCHOOL	<u>\$7.05</u>	<u>\$7.02</u>	<u>\$7.73</u>	<u>\$5.90</u>	<u>\$5.29</u>	<u>\$3.39</u>	<u>\$2.67</u>
TOTAL	\$13.44	\$14.55	\$15.88	\$13.34	\$9.88	\$9.32	\$9.10

2006 TAX RATE

TOWN	\$4.87
COUNTY	\$0.88
SCHOOL	\$0.92
STATE SCH	<u>\$2.40</u>
TOTAL	\$9.07

2007 TAX RATE

TOWN	\$5.17
COUNTY	\$0.84
SCHOOL	\$0.52
STATE SCH	<u>\$2.38</u>
TOTAL	\$8.91

2008 TAX RATE

TOWN	\$5.26
COUNTY	\$0.89
SCHOOL	\$0.64
STATE SCH	<u>\$2.18</u>
TOTAL	\$8.97

2009 Tax Rate

TOWN	\$4.94
COUNTY	\$0.98
SCHOOL	\$0.58
STATE SCH	<u>\$2.41</u>
TOTAL	\$8.91



Tax Collector
Summary of Warrants
Property Taxes

Levy of 2009

DR

Taxes Committed to Collector:		
Property Taxes	\$7,142,151.92	
Added Taxes:		
Interest – Property Taxes	1,646.60	
Refund	97.65	
Total:		\$7,143,896.17

CR

Remittances to Treasurer:		
Property Taxes	\$7,042,274.74	
Interest – Property Taxes	1,646.60	
Abatements	5,811.05	
Overpayment	9.04	
Uncollected Taxes – 12/31/09		
Property Taxes	94,154.74	
Total:		\$7,143,896.17

Levy of 2008

DR

Uncollected Taxes – 12/31/2008		
Property Taxes	\$117,022.24	
Interest – Property Taxes	3,697.22	
Refunds	401.96	
Tax Lien	18,088.82	
Total:		139,210.24

CR

Remittances to Treasurer:		
Property Taxes	\$101,797.05	
Interest – Property Taxes	9,092.64	
Abatements	10,231.73	
Tax Lien Redemption	8,384.47	
Uncollected 12/31/2009	9,704.35	
Total:		139,210.24

Tax Collector (cont'd)

Summary of Warrants

Property Taxes

Tax Lien – Levy 2007

DR

Uncollected – 12/31/08

Tax Lien \$26,010.39

Interest 1,970.46

Refund 43.65

Total: \$28,024.50

CR

Remittances to Treasurer:

Tax Lien Redemption \$18,222.53

Interest 416.92

Overpayment 43.65

Abatements 2,485.27

Uncollected 12/31/09 6,856.13

Total: \$28,024.50

Tax Lien – Levy 2006

DR

Uncollected Taxes – 12/31/08

Tax Lien 186.47

Interest 61.52

Total: 247.99

CR

Remittances to Treasurer

Tax Lien Redemption 186.47

Interest 61.52

Total: \$247.99

Town Clerk Report

Motor Vehicle Registrations	189,391.41
UCC Filings	615.00
Dog Licenses	928.00
Vital Statistics	298.00
Boat Registrations	10,097.60
Miscellaneous Fees	346.40
Total Receipts remitted to Treasurer:	201,676.41

Treasurer's Report - 2009

Total Cash Balance as of January 1, 2009	\$ 2,995,629.99
Less: Investment Account Balance January 1, 2009	\$ 2,171,470.89
Opening General Fund Balance January 1, 2009	\$ 824,159.10

Receipts:

Selectmen's Office	\$ 409,398.05
Tax Collector	\$ 7,216,815.35
Town Clerk	\$ 208,924.41
Fire Department Revenue	\$ 42,820.16
Police Department Revenue	\$ 146,194.57
Investment Accounts	\$ 3,879,531.74
Interest & Adjustments	\$ 4,835.33

Total Receipts: \$ 11,908,519.61

Disbursements:

Accounts Payable	\$ 6,336,298.42
Payroll and Payroll Taxes	\$ 1,779,038.01
Funds Transferred	\$ 2,750,000.00
Bank Charges and Adjustments	\$ 10,264.96

Total Disbursements: \$ 10,875,601.39

Closing General Fund Balance December 31, 2009	\$ 1,857,077.32
Investment Account Totals December 31, 2009	\$ 1,067,938.86
Total Cash Balance December 31, 2009	\$ 2,925,016.18

Town Escrow Accounts

Conservation Fund	\$ 340,774.63
Air Pollution Mitigation Fund	\$ 97,145.29
Woodbury Avenue Sidewalk	\$ 23,062.94
Olive Garden	\$ 21,460.66
Coakley Land Fill	\$ 45,448.19
Newington Energy	\$ 61,298.70
Texas Road House	\$ 21,430.95

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2009

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
CEMETERY FUNDS							
1941	Allard, Isaiah	Cemetery	Weyland	16.59	5.60	299.93	456.41
1971	Badger, Ann S.	Care	Capital Mgmt.	28.26	9.53	510.76	745.46
1959	Badger, Daniel W.	"	Portsmouth NH	93.47	31.54	1,689.32	2,549.92
1924	Badger, Nancy	"	"	50.37	16.99	910.30	1,301.48
1970	Badger, RW & NH	"	"	50.62	17.08	914.92	1,306.10
1966	Bean, Mrs. Benjamin	"	"	19.41	6.55	350.83	507.30
1973	Bean, Vernon	"	"	28.27	9.54	510.92	745.63
1995	Beane, Paul & Doris	"	"	16.20	5.47	292.85	527.55
2009	Brewster, Charles & Bessie	"	"	0.00	0.00	0.00	1,200.00
1899	Caldwell, John	"	"	10.02	3.38	181.15	269.34
1996	Call, Louise M.	"	"	6.24	2.10	112.69	269.16
2009	Clarkin, Michael & Pamela	"	"	0.00	0.00	0.00	1,800.00
1979	Cochran, Eugene	"	"	43.29	14.61	782.50	1,173.68
1972	Coleman, Bradley W.	"	"	29.96	10.11	541.48	776.19
1972	Coleman, E. Wendell	"	"	29.63	10.00	535.60	770.31
1964	Coleman, Ira	"	"	23.12	7.80	417.95	613.54
1938	DeFeo, Louis	"	"	8.16	2.75	147.44	225.67
1899	Demeritt Fund	"	"	20.60	6.95	372.25	528.72
1981	deRochemont, Orville	"	"	27.86	9.40	503.62	738.33
1977	deRochemont, Wm	"	"	27.96	9.43	505.28	739.98
1939	Downing, Josephine	"	"	18.42	6.22	333.01	489.48
1977	Downs, Carrie N.	"	"	28.82	9.73	520.96	755.67
1998	Downs, Robert & Teresa	"	"	8.54	2.88	154.41	389.12
1931	Drew, James	"	"	9.63	3.25	174.14	252.38
1954	Foss, Ethel L.	"	"	29.89	10.09	540.30	775.00
1910	Frink, Mary E.	"	"	4.04	1.36	73.03	116.06
1942	Frink, Ruby S.	"	"	8.95	3.02	161.68	239.91
1942	Frost, Gertrude	"	"	4.32	1.46	78.07	117.19
1954	Furber, Isaac	"	"	29.88	10.08	539.97	774.68
1953	Furber, Lydia	"	"	29.81	10.06	538.70	773.41
1973	Garland, Albion S.	"	"	30.21	10.19	545.93	780.64
1919	Garland, Charles	"	"	29.75	10.04	537.64	772.35
1924	Garland, Wm. C.	"	"	3.35	1.13	60.61	99.72
1977	Gen Care Funds	"	"	613.81	207.10	11,093.84	24,882.90
1965	Gilpatrick, Helen	"	"	18.75	6.33	338.92	495.39
1961	Gray, Forrest	"	"	8.61	2.90	155.57	233.81
1923	Greenough, Ann B.	"	"	7.00	2.36	126.57	204.80
1982	Hadley, Elsie Staples	"	"	28.40	9.58	513.33	748.04
1972	Haley, Charles	"	"	30.13	10.17	544.55	779.25
1935	Ham, Fred L.	"	"	26.77	9.03	483.77	679.36
1963	Harrison, LA & M.B.	"	"	17.32	5.84	312.95	469.42

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2009

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
1966	Hodgdon, Harold	"	"	18.73	6.32	338.60	495.07
1921	Hodgdon, John A.	"	"	3.90	1.32	70.57	109.68
1993	Hodgdon, Seldon	"	"	19.36	6.53	349.84	584.55
1927	Hoyt, Ben S.	"	"	9.78	3.30	176.72	254.95
1919	Hoyt, Martin	"	"	8.21	2.77	148.33	226.56
1940	Hoyt, Mary S.B.	"	"	14.09	4.75	254.63	371.99
1953	Hoyt, Sophia	"	"	150.77	50.87	2,724.92	3,507.28
1958	James H. Coleman	"	"	18.79	6.34	339.64	496.11
1919	Jenness, Isaac	"	"	3.68	1.24	66.58	105.69
2004	Kowalsky, Andrew	"	"	27.34	9.23	494.18	1,433.01
1949	LeFavour, Faye H.	"	"	28.46	9.60	514.38	749.08
1960	Mallon, William	"	"	18.24	6.16	329.71	486.18
1988	Margenson Lot	"	"	43.83	14.79	792.17	1,183.35
1971	McIntosh, Annie	"	"	59.39	20.04	1,073.37	1,464.55
1980	Mooney, John	"	"	41.11	13.87	743.02	1,055.97
1974	Mott, Earl F.	"	"	27.93	9.42	504.86	739.57
1953	Moulton, Stella	"	"	20.80	7.02	375.98	532.45
2002	Neihart, Lisa	"	"	5.60	1.89	101.19	335.90
1952	Nelson, Mary	"	"	47.42	16.00	857.06	1,209.13
1990	Newick Lot	"	"	27.75	9.36	501.49	736.19
1910	Newton, Hanna P.	"	"	9.78	3.30	176.70	254.94
2000	Nickerson/House	"	"	15.27	5.15	276.03	667.21
1972	Nutter, Charles A.	"	"	32.54	10.98	588.11	822.82
1926	Nutter, Clarence	"	"	9.49	3.20	171.58	249.81
1956	Olive Dame Bean	"	"	18.89	6.37	341.48	497.95
1942	Packard, Rosamund N.	"	"	19.71	6.65	356.27	512.75
1980	Palmer, John	"	"	29.30	9.89	529.62	764.32
1942	Paquin, Louis	"	"	3.00	1.01	54.19	93.31
1931	Paul, Daniel	"	"	14.70	4.96	265.62	382.97
1942	Pearson, Horace	"	"	28.53	9.63	515.67	750.37
1923	Pickering, Albert	"	"	8.94	3.02	161.54	239.78
1931	Pickering, Eliz.	"	"	65.36	22.05	1,181.23	1,650.64
1953	Pickering, Helen	"	"	19.39	6.54	350.46	506.93
1988	Pickering, Phyllis	"	"	28.06	9.47	507.07	741.78
1956	Pray, Lydia L.	"	"	17.79	6.00	321.47	477.94
1920	Priscilla Lewis	"	"	9.30	3.14	168.15	246.39
1993	Private Cemetery	"	"	69.27	23.37	1,251.93	2,034.28
2008	Ramunno, Lawrence & Catherine	"	"	0.00	0.00	0.00	1,945.29
2004	Rines, Richard	"	"	13.67	4.61	247.09	716.50
1992	Robinson/Hodgon	"	"	20.85	7.03	376.83	611.54
1988	Rogers, Claire	"	"	28.06	9.47	507.07	741.78
1978	Sargent, Frank W.	"	"	21.95	7.41	396.77	631.47

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2009

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
1963	Scott, Anna M.	"	"	8.92	3.01	161.17	239.41
1925	Shaw, Joseph O.	"	"	3.26	1.10	58.99	98.11
2008	Simms, Robert & Grace	"	"				
1988	Smith, A.D & M.E.	"	"	28.06	9.47	507.07	741.78
2000	Spinney, Clifford & Mary	"	"	3.50	1.18	63.19	180.55
1937	Staples, Lydia	"	"	167.94	56.66	3,035.27	3,817.63
1986	Thomas, Evelyn	"	"	29.19	9.85	527.57	762.28
1993	Toomire, Philip	"	"	9.33	3.15	168.59	285.94
1942	Trefethen, John	"	"	16.49	5.56	298.07	454.54
1944	Trickey, Lt. Thomas	"	"	7.65	2.58	138.31	216.54
1990	Weich Lot	"	"	12.17	4.11	219.92	337.28
1945	Whidden, Eliz A.	"	"	86.30	29.12	1,559.72	2,576.78
1945	Whidden, Ira W.	"	"	58.16	19.62	1,051.26	1,677.14
1976	Witham, John F.	"	"	22.57	7.62	407.94	642.65
1993	Witham, Robert C.	"	"	19.36	6.53	349.84	584.55
1934	Yeaton, Elie	"	"	9.34	3.15	168.77	247.00
	Total Cemetery Funds			3,077.68	1,038.42	55,625.53	97,526.26
1927	H. Newton Church	Preaching	"	55.42	65.21	106.36	1,663.44
1970	Family Scholarship	Education	"	2,225.53	2,618.58	4,242.24	67,768.26
1909	Lib. Webster Fund	Non Fiction	"	20.99	24.69	40.27	629.85
1969	Lib. Webster Fund	Books	"	21.30	25.06	40.88	639.30
1963	Lib. Langdon Fund	Best Use	"	4.20	4.94	8.05	125.97
1992	Virginia M. Rowe	Best Use	"	41.97	49.38	80.54	1,259.70
	Total Scholarship			2,369.41	2,787.87	4,518.34	72,086.52
	LIBRARY FUNDS						
1922	Langdon Fund	Best Use	"	5,673.65	4,400.05	9,300.75	172,138.57
1945	Langdon Fund	Best Use	"	16,948.81	13,144.22	27,784.00	514,226.94
1945	Langdon Fund	Best Use	"	2,793.49	2,166.42	4,579.34	84,754.60
1978	Langdon Fund	Maint	"	1,936.23	1,501.60	3,174.05	58,745.33
	Total Library			27,352.18	21,212.29	44,838.15	829,865.44

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2009

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
CAPITAL RESERVE FUNDS							
	Fire Dept. vehicle repl./repair Fund		TD Banknorth	2,206.34			201,061.55
	Ambulance & major medical equipment replacement Fund		TD Banknorth	585.68			65,056.26
	Police Dept. radio equipment Fund		TD Banknorth	73.37			3,255.42
	Fire Dept. communication Fund		TD Banknorth	11.34			1,065.85
	Town wide revaluation Fund		TD Banknorth	56.69			5,328.84
	Municipal buildings Fund		TD Banknorth	1,123.07			94,497.23
	Fox Point Pavillion Fund		TD Banknorth	1,612.21			151,554.45
	Employee annual leave Fund		TD Banknorth	717.67			166,033.05
1/6/2006	Highway vehicles Fund		TD Banknorth	422.76			25,651.13
1/6/2006	Cemetery maintenance Fund		TD Banknorth	143.31			7,138.14
1/6/2006	Recreational area maint. Fund		TD Banknorth	206.20			19,383.48
12/26/2006	Fire Dept. SCBA Fund		TD Banknorth	15.86			1,505.48
12/26/2007	Highway Building Fund		TD Banknorth	1,275.51			145,505.37
12/26/2007	Major roadwork Fund		TD Banknorth	555.25			76,034.26
12/26/2007	Mott Pond drainage Fund		TD Banknorth	222.09			20,413.70
NON CAPITAL RESERVE ACCOUNT							
	School maintenance Fund		TD Banknorth	1,167.53			113,499.36
TOTAL ALL FUNDS							2,096,461.79

Trustees of the Trust Funds

CAPITAL RESERVE ACCOUNTS - 2009

Fire Department Vehicle Replacement & / or Repair Fund	Balance December 31, 2008	\$205,199.59
	Withdrawal for 2009 costs	6,344.38
	Deposit	00.00
	TD Banknorth interest earned	2,206.34
	Balance December 31, 2009	\$201,061.55
Ambulance and Major Medical Equipment Replacement Fund	Balance December 31, 2008	\$ 54,470.58
	Withdrawal	00.00
	Deposit from 2009 Warrant Art.	10,000.00
	TD Banknorth interest earned	585.68
	Balance December 31, 2009	\$ 65,056.26
Police Department Radio Equipment Fund	Balance December 31, 2008	\$ 6,065.05
	Withdrawal for 2009 costs	2,883.00
	Deposit	00.00
	TD Banknorth interest earned	73.37
	Balance December 31, 2009	\$ 3,255.42
Fire Department Communication Fund	Balance December 31, 2008	\$ 1,054.51
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	11.34
	Balance December 31, 2009	\$ 1,065.85
Town Wide Revaluation Fund	Balance December 31, 2008	\$ 5,272.15
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	56.69
	Balance December 31, 2009	\$ 5,328.84
Municipal Buildings Fund	Balance December 31, 2008	\$104,450.16
	Withdrawal for 2009 costs	11,076.00
	Deposit	00.00
	TD Banknorth interest earned	1,123.07
	Balance December 31, 2009	\$ 94,497.23
Fox Point Pavilion Fund	Balance December 31, 2008	\$149,942.24
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	1,612.21
	Balance December 31, 2009	\$151,554.45

CAPITAL RESERVE ACCOUNTS - 2009
(Continued)

Employee Annual Leave Fund	Balance December 31, 2008	\$ 67,049.14
	Withdrawal for 2009 costs	1,733.76
	Deposit from 2009 Warrant Art.	100,000.00
	TD Banknorth interest earned	717.67
	Balance December 31, 2009	\$166,033.05
Highway Vehicles Fund	Balance December 31, 2008	\$ 39,318.78
	Withdrawal for 2009 costs	14,090.41
	Deposit	00.00
	TD Banknorth interest earned	422.76
	Balance December 31, 2009	\$ 25,651.13
Cemetery Maintenance Fund	Balance December 31, 2008	\$ 13,328.83
	Withdrawal for 2009 costs	13,334.00
	Deposit from 2009 Warrant Art.	7,000.00
	TD Banknorth interest earned	143.31
	Balance December 31, 2009	\$ 7,138.14
Recreational Area Maintenance Fund	Balance December 31, 2008	\$ 19,177.28
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	206.20
	Balance December 31, 2009	\$ 19,383.48
Fire Department SCBA Fund	Balance December 31, 2008	\$ 1,489.62
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	15.86
	Balance December 31, 2009	\$ 1,505.48
Highway Building Fund	Balance December 31, 2008	\$115,959.86
	Withdrawal for 2009 costs	36,730.00
	Deposit from 2009 Warrant Art.	65,000.00
	TD Banknorth interest earned	1,275.51
	Balance December 31, 2009	\$145,505.37
Major Road Work Fund	Balance December 31, 2008	\$ 50,479.01
	Withdrawal	00.00
	Deposit from 2009 Warrant Art.	25,000.00
	TD Banknorth interest earned	555.25
	Balance December 31, 2009	\$ 76,034.26

CAPITAL RESERVE ACCOUNTS - 2009 (Continued)

Mott Pond Drainage Fund	Balance December 31, 2008	\$ 20,191.61
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	222.09
	Balance December 31, 2009	\$ 20,413.70

NON CAPITAL RESERVE ACCOUNT

School Property Maintenance Fund	Balance December 31, 2008	\$112,331.93
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	1,167.53
	Balance December 31, 2009	\$113,499.46

NEWINGTON TRUST FUNDS

Cemetery Fund	Balance December 31, 2008	\$ 77,583.19
	Withdrawal	00.00
	Deposit from plot sales	3,000.00
	Balance December 31, 2009	\$ 97,526.26
Library Fund	Balance December 31, 2008	\$692,157.11
	Withdrawal	12,000.00
	Deposit	00.00
	Balance December 31, 2009	\$829,865.44
Scholarship Fund	Balance December 31, 2008	\$ 59,565.79
	Withdrawal	2,000.00
	Deposit –private donation	1,000.00
	Balance December 31, 2009	\$ 72,086.52

Note: The Trust Funds are professionally managed by Weyland Capital Management, LLC, 22 Deer Street, Portsmouth, NH under a conservative investment policy adopted by the Trustees and approved by the Attorney General.

Library Trustee Funds Report

Balances: January 1, 2009

Checking Account	\$14,005.31
Debit Card Account	\$790.32
CD #1 deposited in 2001	\$15,226.25
<u>Total as of January 1, 2009</u>	<u>\$ 30,021.88</u>

INCOME

	<u>CD #1</u>	<u>Checking Act.</u>	<u>Debit Act.</u>
Book Sales and patron donations		163.50	153.00
Credits		0.00	0.00
Gifts		200.00	635.00
Gifts in Memory of John Welch		0.00	100.00
Gifts in Memory of Christine Beals		100.00	0.00
Grants		0.00	1,000.00
Refund from Vendor		0.00	100.00
Trust Funds		12,000.00	0.00
Interest earned	282.94	63.01	0.00
Reimbursements from Town of Newington		9,157.58	3,114.82
<u>Grand total of income</u>	<u>\$282.94</u>	<u>\$21,684.09</u>	<u>\$5,102.82</u>

EXPENDITURES

	<u>From Checking</u>	<u>From Debit</u>	<u>Total Expended</u>
Professional Computer Services	0.00	0.00	0.00
Minor Building Maintenance (Painting)	675.00	84.90	759.90
Building maintenance - Cleaning	0.00	0.00	0.00
Building maint. - over on lighting job	567.80	0.00	567.80
Building maint. - Lawn service	351.00	0.00	351.00
Building maint. - ceiling repair	627.50	0.00	627.50
Building maint. - Planter & Plants	238.60	0.00	238.60
Bldg maint. - Advance on Bathroom job	5,000.00	0.00	5,000.00
Bldg maint. - New Ceiling Fans	0.00	406.60	406.60
Kitchenette & New side entry floor	4,675.00		4,675.00
Equipment Maintenance	0.00	450.90	450.90
Book Maintenance	0.00	145.30	145.30
Promotion/Publicity	125.04	0.00	125.04
General Supplies	0.00	454.47	454.47
Children's Programs	0.00	63.50	63.50
Circulation Materials	345.94	4,265.61	4,611.55
Expended of John Welch fund	1,128.96	116.04	1,245.00
Equipment Purchases	0.00	1,864.46	1,864.46
Dues		0.00	0.00
Fees	0.00		
Gifts	950.00	0.00	950.00
Staff Development	997.99	225.72	1,223.71
Insurances for Librarian	3,713.97	0.00	3,713.97
Water Bottle	314.35	0.00	314.35
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GRAND TOTAL EXPENDED	\$19,711.15	\$8,077.50	\$27,788.65

Langdon Library Trustee Funds Report (cont'd)

	<u>Checking</u>	<u>Debit Act.</u>
Beginning Balance	14,005.31	790.32
Income Deposited	21,684.09	5,102.82
Credits to Debit Account		-
transferred from checking to debit	(3,000.00)	3,000.00
total in account	32,689.40	8,893.14
Total expended out of each account	<u>19,711.15</u>	<u>8,077.50</u>
ENDING BALANCE	\$ 12,978.25	\$ 815.64

December 31, 2009 Balances:

Checking Account	12,978.25
Debit Card Account	815.64
CD #1 originally deposited 11/23/01	<u>15,509.19</u>
<u>Balance on Hand as of December 31,</u>	
<u>2009</u>	\$ 29,303.08

Newington Sewer Commission
Statement of Revenues & Expenditures
2009

Opening Balance January 1, 2009..... \$ 155,925.09

Receipts:

Sewer Assessments (34 Reports).....	\$ 668,285.69
Adjustment for Voided Check.....	\$ 2,083.65
Transfers from General Fund Account.....	\$ 200,000.00
Interest Earned.....	\$ 641.89

Total Receipts..... \$ 871,011.23

Disbursements:

Salaries.....	\$ 11,070.00
Audit.....	\$ 1,100.00
Town Services.....	\$ 750.00
Office Supplies.....	\$ 332.88
Operations Contract.....	\$ 428,868.00
Plant / Vehicle Insurance.....	\$ 4,011.00
Major Maintenance.....	\$ 98,463.01
Sludge Disposal.....	\$ 46,923.85
Engineering & Testing.....	\$ 9,160.00
Abatements.....	\$ 17,887.92

Total Disbursements..... (\$ 618,566.66)

Closing Balance December 31, 2009..... \$ 408,369.66

Newington Sewer Commission
Statement of Accounts
2009

Checking Account

Opening Balance January 1, 2009.....	\$ 155,925.09
Receipts.....	\$ 870,369.34
Disbursements.....	(\$ 618,566.66)
Interest Earned.....	\$ 641.89
Closing Balance December 31, 2009.....	\$ 408,369.66

General Fund Account

Opening Balance January 1, 2009.....	\$ 432,059.75
Deposits.....	\$ 0.00
Withdrawals.....	(\$ 200,000.00)
Interest Earned.....	\$ 1,095.64
Closing Balance December 31, 2009.....	\$ 233,155.39

Enterprise Fund Account

Opening Balance January 1, 2009.....	\$ 100.15
Deposits.....	\$ 0.00
Withdrawals.....	(\$ 0.00)
Interest Earned.....	\$ 0.13
Closing Balance December 31, 2009.....	\$ 100.28

Enterprise Fund One Year CD

Opening Balance January 1, 2009.....	\$ 722,796.38
Deposits.....	\$ 0.00
Withdrawals.....	(\$ 0.00)
Interest Earned.....	\$ 18,085.92
Closing Balance December 31, 2009.....	\$ 740,882.30

Sewer Assessments

Levy of 2009

-DR_

Sewer assessments committed to Collector (first billing)	\$383,113.87
Sewer assessments committed to Collector (second billing)	<u>283,125.54</u>

Total Warrants	\$666,239.41
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Septic fees and hookups charged	1,861.50
I.P.P. Fees	<u>6,060.00</u>

Total	\$674,160.91
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Remittances to Treasurer:

2009 Assessments	\$662,894.88
Septic fees and hookups collected	1,861.50
I.P.P. Fees	6,060.00

2008 Assessments	4,606.00
2008 Interest collected	284.81
2006 Assessments	362.21
2006 Interest collected	<u>137.79</u>

Total	\$676,207.19
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2006 Uncollected Assessments	\$5,038.79
2007 Uncollected Assessments	\$16,766.00
2008 Uncollected Assessments	\$14,786.00
2009 Uncollected Assessments	\$14,009.41

Board of Selectmen

To the Town of Newington Residents: Welcome to the second decade of the century. We hope you feel as we do that we all live in the best town in New Hampshire. We thank all of our employees for the great work they do for all of us.

This past year we concentrated our efforts on performing much needed work on our Town buildings. We managed to accelerate some work that had been planned for future years to preserve and improve their conditions and because of that, hope to move more road maintenance into 2010 than originally planned.

Most of the Meeting House renovations were completed last year. The rest of the windows are being built over the winter and will be installed in the spring. A few other minor jobs will complete this beautiful building.

A new standby generator was installed at the Fire Station. This year we need to address the preservation of the wooden exterior portions of the building.

A new garage was built at the Police Station. It will be insulated and sheet rocked this year. Since it is heated, it can serve as an animal shelter should people need to evacuate their houses as they did during the 2008 ice storm. Rumor has it that the police have managed to fit up to five cars in there at a time!

A new storage room was started on the town hall in 2009 and will complete this year. 2010 will see a new HVAC system installed to replace the 30 plus year old system we now have. The old system is very inefficient and frequently needs repair.

Exterior siding and roof work, building ventilation, and foundation repairs were completed on the Old Parsonage in 2009. More interior and exterior work still remains and will be addressed.

Window treatments and a stage curtain were installed in the Old Town Hall. That building is seeing extensive usage.

The erosion project at Fox Point had a major portion completed in 2009. We have heard many positive comments about the results. The entire project should complete this year.

The foundation repairs to the Fox Point Carriage House are complete. Interior and exterior repairs will be ongoing this year and into the future.

Drainage repairs and paving were completed in 2009 on Coleman Drive as well as the top coat paving on Captains Landing. Due to Airport Road deteriorating quicker than anticipated, remaining paving resources had to be diverted to that road. It will be paved this year and past incomplete work will be done.

We are pleased to report a slight decrease in the Town's tax rate last year. We are constantly looking at how we can provide the services you need and keep the tax rate as level as possible. We are already looking at our budgets for the next few years.

The Board of Selectmen want to extend our deepest thanks to all of our elected and volunteer board and committee members (some are on more than one) for all you do for us. The Town would have an extremely hard time functioning without you.

Sincerely, Jack O'Reilly, Chairman

Board of Adjustment

The Board of Adjustment considered the following applications during the year 2009:

- Michelle Lozuaway requested variances to allow off-premise signs for restaurant at Great Bay Marine known as Fresh Local. The request was granted.
- Birchtree Center, a school for autistic children, requested permission to locate in the Commercial Zone off of West Park Drive. The request was granted.
- Wal-Mart requested a variance in order to allow 447 square feet of signage along its Spaulding Turnpike façade. The request was granted.
- Thomas Aspinwall requested a Special Exception and several variances in order to construct a 12,000 square foot office building at 19 Nimble Hill Road, adjacent to the Gulf Station. The request was granted.
- Westinghouse requested variance in order to construct a radiograph bunker and evaporator room at 178 Shattuck Way. The request was granted.
- Tyco requested a variance in order to expand their facility at 100 Piscataqua Drive. The request was granted.
- Jeffrey Hiatt requested a variance in order to build a deck within a wetlands setback at 80 Little Bay Road. The request was granted.
- Wilcox Industries and Vectronix requested a variance in order to allow a free-standing sign in close proximity to Piscataqua Drive. The request was denied.
- Jack O'Reilly requested variances in order to allow an apartment atop his detached garage at 7 Fox Point Road. The request was granted.

Respectfully submitted,

Matthew Morton, Chairman

Building Department

Building permits issued: 50
Construction Value: \$2,940,624.00
Permit Fees: \$30,524

Electrical permits issued: 35
Construction Value: \$676,570.00
Permit Fees: \$8,943.00

Plumbing & Mechanical permits issued 25
Construction Value: \$352,000.00
Permit Fees: \$4889.00

<u>Map # Lot</u>	<u>Date</u>	<u>Permit</u>	<u>Permit Issued</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
027-003-000	02/04/09	sign	Image Resource G	\$12,000.00	\$208.00	2033 Woodbury Av
009-002-000	02/09/09	09-01	The Home Depot	\$3,047.00	\$25.00	325 Fox Pt Rd
039-007-000	02/17/09	09-02	2 International Const	\$11,000.00	\$200.00	2 International Dr
012-016-000	02/18/09	Demo	Thermo Fischer		\$50.00	25 Nimble Hill Rd
023-023-000	02/23/09	09-03	Tom Green	\$38,000.00	\$266.00	339 Little Bay Rd
		app				
027-001-001a	02/23/09	fee	Douglas Bernard		\$100.00	5 Piscataqua Dr
027-001-001a	02/24/09	09-04	Douglas Bernard	\$16,000.00	\$160.00	5 Piscataqua Dr
			2 International Cons			
039-005-000	04/08/09	09-05	27000	\$27,000.00	\$370.00	1 New Hampshire
012-015-000	04/09/09	sign	Nimble Hill Office	sign	\$200.00	Nimble Hill Rd
019-001-000b	04/20/09	09-06	Hutter Const.Corp	\$865,577.00	\$8,660.00	Wal-Mart
015-001-000	05/11/09	09-07	Jeff Hiatt	\$10,000.00	\$120.00	80 Little Bay Rd
017-007-000	05/05/09	09-08	Kevin Montville	\$160,000.00	\$1,170.00	40 Hannah Ln
024-001-000	05/21/09	09-09	Howard Patten	\$8,000.00	\$56.00	293 Nimble Hill
019-001-000b	06/02/09	sign	Callahan Sign	\$4,000.00	\$140.00	Wal-Mart
		app				
034-003-000	06/09/09	fee	5 Below		\$100.00	Crossings Mall
027-018-000	06/10/09	Demo	Ursdadt Biddle	demo	\$50.00	West Park Dr
033-tradeport	06/11/09	09-10	Allied/Cook	\$50,000.00	\$600.00	100 Arboretum Dr
010-015-000	06/11/09	Demo	Danley Demo		\$50.00	30 Old Post Road
019-001-000b	06/18/09	sign	HFA Architects	sign	\$220.00	Wal-Mart
019-009-000	06/22/09	09-11	J McCosker	\$8,000.00	\$180.00	Beane Farm
047-003-000	06/23/09	09-12	Tacetta	deck	\$25.00	480 Newington Rd
034-003-000	07/06/09	09-13	Erin Contracting	\$164,000.00	\$1,640.00	Crossings Mall
034-003-000	07/07/09	sign	C&S Signs	\$3,000.00	\$130.00	Crossings Mall
027-018-000	07/13/09	09-14	Ursdadt Biddle	\$12,000.00	\$220.00	West Park Dr
		app				
027-018-000	07/14/09	fee	Birchtree Center		\$100.00	West Park Dr
027-018-000	07/15/09	09-15	Ursdadt Biddle	\$120,000.00	\$1,200.00	West Park Dr
027-018-000	07/15/09	09-16	Pinebrook	\$245,000.00	\$2,450.00	West Park Dr
027-011-000	07/15/09	09-17	team K5 Const	\$95,000.00	\$950.00	Fox Run Mall
017-014-000	07/21/09	09-18	Jason Cole	\$25,000.00	\$225.00	61 Old Post Road
010-009-000	07/21/09	09-19	D. St Germaine	shed	\$30.00	46 Carters Lane
		app				
020-003-000	07/23/09	fee	Careno Const		\$100.00	178 Shattuck Way
015-001-000	08/10/09	09-20	Powell Builders	\$40,000.00	\$280.00	80 Little Bay Rd
007-012-000	08/10/09	09-21	Careno Const	\$120,000.00	\$1,200.00	436 Shattuck Way
027-011-000	08/11/09	09-22	Wireless Link	\$2,000.00	\$100.00	50 Fox Run Road
006-009-000	08/31/09	09-23	Mayo Roofing	\$44,000.00	\$540.00	61 Beane Lane

<u>Map # Lot</u>	<u>Date</u>	<u>Permit</u>	<u>Permit Issued</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
027-011-000	09/08/09	09-24	DeStafno & Assoc	\$30,000.00	\$400.00	Fox Run Mall
020-003-000	09/09/09	09-25	Budel Const. Corp	\$27,000.00	\$370.00	178 Shattuck Way
012-012-000	09/15/09	09-26	Custom Homes	\$39,000.00	\$323.00	24 Fox Point rd
027-011-000	09/21/09	sign 09-20-	Barlow Signs	\$5,000.00	\$145.00	Fox Run Mall
015-001-000	10/05/09	A	Powell Builders	\$100,000.00	\$700.00	80 Little Bay Rd
027-022-000	10/07/09	09-27	Bernier Corp	\$400,000.00	\$4,100.00	25 Piscataqua Dr
027-018-000	10/22/09	demo	Pinebrook		\$75.00	West Park Dr
011-014-002	10/26/09	09-28	Northern Pool	\$50,000.00	\$100.00	24 Beane Ln
015-001-000	10/27/09	09-29	Powell Builders	\$54,000.00	\$478.00	80 Little Bay Rd
027-001-000	10/29/09	09-30	Tyco	\$8,000.00	\$180.00	100 Piscataqua Dr
027-011-000	11/12/09	09-31	Groom Const	\$31,000.00	\$410.00	Fox Run Mall
007-020-000	11/13/09	09-32	Tom Aspenwall	\$60,000.00	\$700.00	Nimble Hill Rd
018-004-000	11/24/09	09-33	Brad Jewell	\$40,000.00	\$280.00	7 Fox Point Rd
053-006-001	12/08/09	09-34	Norm Walker	\$8,000.00	\$56.00	315 Newington Rd
016-002-000	12/21/09	09-35	Ashely Holgate	\$6,000.00	\$92.00	95 Little Bay Rd

Cemetery Report

The “oh-ohs” of 2009 are past . . . now comes the 2010’s. Last year we welcomed 18 new residents up on Nimble Hill.

January: Mildred Moulton, Eileen Eells

March: Fred Estey

April: Anita Smith

June: Charlotte Sharp, Evelyn Thomas, Marguerite MacKenzie

July: Jim Coleman, Ernest Chase, Dick Hodgdon, Alice Barnes

September: Warren Heath, Ursula Clarkin

October: Donald Robinson

November: Marilyn Tapscott, Christine Beals

December: Iva Paul, Philip Matthews

No big projects to report, but would like to rebuild the long stone wall up by the horse sheds. I have a quote and another coming shortly, but probably this coming year will not be a prime time for spending money.

The little 45’ x 45’ private Pickering cemetery at the rear of Olive Garden at the Mall is a problem. A quitclaim deed of 1993 transferred ownership to Newington. There are about nine burials from the early 1800’s, and this plot has been vandalized several times over the past decade. This past summer a big dead tree fell across the center, damaging posts and pipes, and barely missed a couple of tombstones, all of which are in bad shape. Urban Tree Service did a super job of cleaning up the mess plus taking down three to four additional dead trees on the opposite side this past December.

Many thanks to John Newick for the excellent care he does yearly mowing and trimming and yearly cleanups. Also, many thanks to David Hislop for the layouts and prints of the whole cemetery, in addition to the sectional print of the southern division.

Cemetery Committee
Clifford Nelson Abbott

Conservation Commission

The Conservation Commission's purpose is to ensure "proper utilization and protection of the natural resources and for the protection of watershed resources" under RSA 36-A. The Commission also comments on applications for work in wetlands as required by RSA 482-A and the Town's Zoning Ordinance. The following is a summary of the major projects the Commission worked on in the last year:

- **Storm Water Pollution.** In 2008, the Commission obtained a grant from the Piscataqua Region Estuaries Project to address storm water pollution. In 2009, the Commission worked with the Planning Board and James Houle, P.E. from the UNH Storm Water Center to develop site plan regulations for commercial and industrial projects that were adopted by the Planning Board in December. Minor (but important) changes to the zoning ordinance have also been proposed. It is hoped that these changes will help reverse conditions that have resulted in nearly complete disappearance of Oysters and Eelgrass from Little Bay and Great Bay estuaries.
- **Expansion of the Spaulding Turnpike.** The New Hampshire Department of Transportation (NHDOT) expansion of the Spaulding Turnpike will disturb approximately 12 acres of wetland habitat in Newington. The Commission commented on the NHDOT's proposal to mitigate wetlands impacts by restoring and preserving sections of Railway Brook and Knight's Brook, respectively.
- **Conservation of Land.** The Commission worked on a number of proposals for acquisition or conservation of land including a parcel and easement between Little Bay-Shattuck Way formerly owned by Flagstones, two parcels adjacent to Knight's Brook for the NHDOT wetlands mitigation project, a proposed easement for Town land on Fox Point and other proposals.
- **Wetlands Protection on Pease.** The Commission worked with the Board of Selectmen and others to negotiate a resolution to a ruling obtained by the Pease Development Authority (PDA) that invalidated the designation of prime wetlands on PDA property. After negotiations were unsuccessful, the Town brought a petition in Merrimack County Superior Court to enforce deed conditions and orders from the United States Department of Defense, which require the State comply with all State, Federal and local wetlands laws on PDA property.
- **Town Forest.** The Commission placed signage on the Town Forest opposite the Old Town Hall and continues to work on a Town Forest Management Plan, trails, maps and other projects.
- **Landscaping Projects.** Commission members worked on a number of landscape improvement projects on Town lands at several locations. The Commission thanks Doreen Stern, Peggy Lamson and Nancy Cauvet for their time and effort.

In addition, the Commission reviewed and provided comments on **development projects**.

The Newington Conservation Commission

Justin Richardson, Chairman;

Margaret Lamson, Vice Chairman.

Members: Dorothy Watson, George Fletcher, Jane Hislop, Dorene Stern. & Nancy Cauvet

APPLICATIONS REVIEWED BY THE CONSERVATION COMMISSION

Owner	Location Street	Date Received	Proposed Project	Commission Recommendation
ROSS, DOUGLAS	40 GUNDALOW LANDING	12/24/2009	Construct fixed pier and seasonal ramp and float	Approve with conditions.
COLNES, JEFFREY	MOTT COVE ROAD	12/15/2009	Construct a single family residence.	Approve.
KWA LLC,	SHATTUCK WAY	11/25/2009	Impact 2000 sq. ft. for office building	Approve.
GSM REALTY TRUST,	325 GOSLING ROAD	11/19/2009	Impact 15,300 sq. ft. of wetlands and alter terrain for future development.	Pending. The Commission has requested additional information.
WONG, MO TYCO INTEGRATED CABLE SYSTEMS,	347 SHATTUCK WAY SHATTUCK WAY	11/13/2009 10/16/2009	Impact 350 sq. ft. of wetlands to replace an existing culvert. Impact 582 sq. ft. to repair eroded embankment.	Notice only. Approve with conditions.
MOSHER, EDNA	97 NIMBLE HILL ROAD	8/18/2009	Forestry	Approve.
HARRINGTON, JANE	15 MOTT COVE	8/13/2009	Impact 400 sq ft for the purpose of constructing a new patio.	Approve.
BUTLER, CLARA	NIMBLE HILL ROAD	7/17/2009	Impact 2,998 sq. ft. of wetlands for commercial lot.	Approve with conditions.
HIATT, JEFFREY	80 LITTLE BAY ROAD	7/17/2009	Wetlands and tidal buffer impacts for attached garage, deck, relocate driveway, and other improvements.	Approve.
NEWINGTON, TOWN OF	AIRPORT ROAD & COLEMAN ROAD	6/4/2009	Roadside ditch maintenance, culvert installation and replacement.	Notice only.

Emergency Management

Committee Members

Jon D. Tretter, Co-Director

Roy Greenleaf, Co-Director

Jack O'Reilly, Selectmen Representative

Charlie Smart, Code Enforcement

Helen Rist, Principal, Newington School

The goal of the Newington Office of Emergency Management is to mitigate, prepare for, respond to, and aid in the recovery of both natural and/or manmade disasters.

In 2009, your emergency management team was involved in many programs in the Seacoast and across the State, including the Portsmouth Emergency Planning Team, New Hampshire Public Works Mutual Aid, and the Pease Emergency Response Plan.

During 2009, the truth of a pandemic raised its head; we know it as the swine flu, later called H1N1. During this time, Emergency Management kept up with all the changing information that came down from the State and the World Health Org. (WHO) and passed this information on to the Town Hall. We were prepared if an outbreak had occurred in the Town. Our plans were reviewed and were in place.

The Team is also looking to add another form of communication - this would be HAM radio. HAM radio would be used when all other communications go down and would allow the Town to still be connected to the outside world in case of a disaster.

The Town of Newington has designated the Town Hall as its Emergency Shelter. The shelter is operated by the Town without assistance from the Red Cross or other outside agencies when resources are committed to other emergency shelters in the area. In coming months, the School will be receiving an emergency generator through a grant from the state. The grant was applied for and written by Jon Tretter. Nice job Jon.

Information regarding the emergency shelter and other emergency management can be found on the Newington Police web site www.newingtonnhpd.com.

If you have any comments or concerns dealing with the Office of Emergency Management, please feel free to contact anyone on the committee. We are here for you, the residents of the Town.

Fire Department/Emergency Medical Services

The Newington Fire Department staffs ten full time employees, eight active call firefighters and the department secretary. Laurie Mu was hired as the secretary in Jan 2009. She is currently out on maternity leave having just given birth to a baby boy. We wish her and her son the best. Also in January 2009, Firefighter Dudgeon joined the staff. In 2009, we added FF Corey McGann and FF Joey Gorski to the call department. Both come from Madbury Fire Department and have taken an active role in the Newington Fire Department.

The year 2009, was a successful one for the Fire Department as we met all the goals we set and increased many other services. Goals set for last year included:

- Establishing a department web page to better communicate with Town residents. This was accomplished and you can visit our web site at www.newingtonfd.org
- Establishing a program for residents to help us identify your medications during an emergency. The Vial of Life Program was established in 2009 and has worked well. If you need additional information, or to sign up for this program, please contact the fire department.
- Establish child seat safety inspectors. Two firefighters are now certified in inspecting child safety seats. To use this service, please call us for an appointment.
- To increase the call department. In 2009 we added two call firefighters and we look to accept two more call firefighters in 2010.

Community Relations: In addition to establishing a department web page, the members of the fire department continued the long tradition of charity work. Together we helped raise over \$6,000 for the Chris Dewolf Scholarship fund, almost \$1000 for MDA, and collected, wrapped, and distributed toys at Christmas for over 100 local seacoast children and families of the NH Air and Army Guard. Annual Fire Prevention Week included a contest for the elementary school and pancake breakfast for all town residents. The FD also continues to teach free classes in CPR and fire extinguishers.



Grants: The fire department was quite successful with grants and community outreach programs. In 2009, we received an All Hazards trailer (\$10,000), a foam trailer (approx \$50,000), a floating pump (\$300), and a fire extinguisher trainer (\$5,000)

EMS: All full time personnel are trained to the EMT-Intermediate level. In 2009, we hosted an EMT-I class and sent three of our call firefighter to the EMT-I class. The National Regeristry of EMT's continues

Fire Department/Emergency Medical Services cont'd

to increase standards that EMT's must perform. In December, the entire department was trained on these new advanced procedures and equipment was purchased.

Training: In 2009, some of the outside classes attended by Newington firefighters included EMT-I, Heavy Truck Rescue, EMS conferences, Fireground Leadership, Tactics for Marine Emergencies, Truck Operations and an EMT Transition course.

I would like to thank the Board of Fire Engineers - Web Goins , Ruth Fletcher and Steve Sabine - and all of the personnel of the Fire Department for their service in 2009 and also the residents of the Town of Newington for their support. We are here to serve you.

Call volume for 2009:

Fire -243

Public Assist: - 134

Fire Alarm – 283

EMS – 240

Fire Inspection -160

Burn Permits – 65

Respectfully Submitted:

Roy Greenleaf, Chief of Department

Historic District Commission

During 2009, the Historic District Commission concentrated on obtaining grants for work for the Town

The Certified Local Government (CLG) Grant applied for in 2008 was finalized

- An application for placing the Bloody Point Railroad Station on the National Register of Historic Places was completed and filed with the state
- An Area Form with preliminary documentation of the historic significance of Fox Point was prepared
- A follow up CLG Grant was filed and approved for more detailed work on Fox Point in 2010
- HDC members attended a training session on State LCHIP (Land and Community Heritage Investment Program) Grants. Attendance is required for future funding requests.

The Commission was called upon to review several projects within the Historic District

- A storage shed was placed inside one of the Horse Sheds to provide needed storage for the Meeting House
- The Conservation Commission placed a sign beside an entrance to the Town Forest land recently received back from the Air Force.
- Trees next to the Library were again trimmed to repair storm damage and to improve ventilation around the building.
- The Board of Selectmen developed a proposal for a new Town Garage to be located next to the Pease Tradeport boundary

Continuing projects for 2009

- The Soil Sight report on the area just outside the town cemetery wall near the library and inside the cemetery near the Meeting House and the Horse Sheds was delivered. Evidence indicates several sites consistent with burials in the open area of the cemetery and in two of the horse stalls. Plans are to keep these areas undisturbed pending future research.
- Plantings were maintained in front of the Old Town Hall with the last of the funds provided by Wal-Mart as the OTH was being renovated. A tree was replaced and an automatic watering system was installed for the summer.

Plans were developed to de-lead and repaint the cannons in the monument area in the Historic District. The work will be accomplished in 2010.

Membership in the HDC is by appointment. Interested citizens should contact any member for more information. Meetings are held at 4:00 the last Thursday of each month or by special notice.

Respectfully submitted,

Gail Pare, Chairman

Members: Cliff Abbott, Albert (Sandy) Hislop, John Lamson, Barbara Myers - alt
Selectmen's Representative, Jack O'Reilly/ Jan Stuart

Langdon Library Trustee's Report

2009 has been a very productive year. Early in the year, RELCO finished the work on our beautiful new lights in the main room of the library. E. J. Hoyt repaired the ceilings that had been affected by this work. In March, we bid adieu to Julie Biron after three great years on the board and we welcomed Luanne O'Reilly as a new Trustee.

In April, we dedicated a memorial bench to longtime library advocate, patron, and past trustee, John Welch. This bench sits on the new and now beautiful lawn that John so very much wanted to see happen. Winnie tells us that he is definitely smiling down on us all. Mainely Grass is keeping that lawn green and healthy for us.

Luanne, with the help of Doreen Stern, bought and filled two very nice urns at the front door. Each year these urns will be filled with beautiful plants to welcome our patrons.

We closed for a week in September to allow E. J. Hoyt of Coastal Remodeling to turn our two old bathrooms into a new ADA compliant unisex bathroom complete with changing station. He also built a kitchenette and put in a new hardwood floor near the side door entrance. Xavier Asbridge painted the ceilings of the entire library during this time. We also unexpectedly had to do some new ADA compliant modifications to the side parking area, walkway and ramp.

In December, Mark Goodrich repaired the two roof valleys between the original slate roof and the addition roof and replaced some broken slate. This work was unexpected but very necessary. E. J. found, when he removed the ceiling in the old bathroom, that one could look up and see sky! Not a good thing!

Throughout the year Simone Roy has kept our library clean and inviting for all and we thank her for a job well done.

2010 will begin a three to five year project to change the furnishings and shelving to better use the small space we have. The Trustees and Scott will work with Tucker Library Interiors of Manchester and Gail Klanchesser to accomplish this task.

Langdon Library Trustees
Blake Staude, Chairman
Dot Noseworthy, Treasurer
Luanne O'Reilly, Secretary

2009 Newington Public Health Mosquito Control Program

From June until early September, our crews were very busy trying to cope with normal freshwater and saltwater mosquito breeding. Our road spraying program was expanded to include various requests from town residents. Mosquitoes were collected throughout town from June through early October and brought to the state health laboratory in Concord for disease testing. EEE positive mosquitoes were collected in Newington in 2009. All work was completed without going over budget.

Eastern Equine Encephalitis (EEE) appeared once again in New Hampshire in 2009. EEE was identified in seventy- four mosquito pools in thirty- four communities. A young girl contracted EEE in Candia and has survived. EEE has a 35% mortality rate in humans. I am concerned that EEE has been in New Hampshire for the past six years. It is my opinion that EEE and West Nile Virus (WNV) are endemic to our area and that we will cope with them annually.

West Nile Virus continues to increase its range with each passing year. WNV is very common throughout the United States. Nationally, there were hundreds of documented human cases in 2008. It remains a mystery as to where and why future WNV human cases will occur. Large human outbreaks have occurred in areas with little mosquito breeding habitat.

In 2009, we concentrated upon controlling the mosquitoes considered primary vectors of EEE and WNV. Various freshwater habitats were included - roadside ditches, storm water basins, and flooded fields. There is a new mosquito in our area called "japonicus". Japonicus has been identified by us in Newington since 2002. It is a mosquito that breeds in the stagnant water of containers such as tree holes, tires, cans, pool covers, clogged gutters, bird baths and similar habitats capable of holding rainwater for extended periods of time. Japonicus is prevalent in catch basins and storm water basins. This mosquito is a priority for mosquito control programs throughout North America, since it is an excellent vector of EEE and WNV and other human diseases.

In 2010, we plan to continue to identify and control wetland habitats associated with EEE and WNV mosquitoes. The primary vector species for EEE in our area is found in red maple swamps and woodland pools. Both of these wetland types are very common in Newington. We will continue our mosquito testing program and work closely with the NH DHHS (Health Department) regarding the status of EEE and WNV in our area.

Mosquito control programs are expanding in New Hampshire and Maine as a result of EEE in our area. Mosquito control is being completed in Newington's adjacent communities - Greenland, Portsmouth, Newmarket, Madbury and Dover. Durham is considering a program for 2010. In fact, nearly every community in Rockingham County will have a community mosquito control program in 2010. Newington has an advantage over other communities in already having an established mosquito control program. EEE and WNV may be here to stay, but the odds of human incidence can be reduced dramatically with a comprehensive mosquito control program.

Tick control and poison ivy control were conducted in Newington in 2009 on town roads and properties. The prevalence of Lyme Disease in coastal New Hampshire can be attributed to large deer and deer tick populations. Tick surveys and control applications were completed at public areas of town. Poison ivy was controlled along town roads and properties throughout the growing season.

Michael Morrison, Entomologist
Municipal Pest Management Services, Inc.

Planning Board

During the year 2009, the Planning Board took the following actions:

- Reviewed a proposal to construct two office/warehouse buildings, totaling 33,000 square feet, along with associated land subdivision and lot line adjustments at the former Flagstones Restaurant site, 521 Shattuck Way;
- Approved a proposal to construct a 12,000 square foot office building at 19 Nimble Hill Road, adjacent to the Gulf Station;
- Approved a proposal by the Next Level Church to hold regular services at the Cinemas;
- Approved a proposal by Birchtree Center, a school for autistic children, to relocate to West Park Drive;
- Approved a proposal by Westinghouse to construct a radiograph bunker and evaporator room at 178 Shattuck Way;
- Approved a proposal by Great Bay Marine to erect a canopy adjacent to the restaurant;
- Approved a site plan by Ocean Properties relative to a proposed 72,000 square foot office building at 7 International Drive;
- Approved an expansion at the Tyco plant;
- Considered a proposal to expand the parking lot at 105 Gosling Road, the former Sears Warehouse;
- Considered a proposal by Great Bay Marine for a 84' by 240' boat shed;
- Considered a proposal to establish a pre-teen program at the former Sears Warehouse at 105 Gosling Road;
- Considered a proposal by Granite State Minerals for stormwater infrastructure improvements at the former Mobil Terminal at 325 Gosling Road;
- Adopted Design Review Guidelines;
- Adopted the Newington Master Plan;
- Adopted Storm Water Regulations, aided by the UNH Stormwater Center.

The Planning Board had extensive discussions on the following topics:

- Wind turbines;
- Increased cut-through traffic in Newington's residential districts;
- Better street sign identification for the transition between McIntyre Road and Newington Road;
- Directory signs for the Shattuck Way corridor;
- Workforce housing;
- Wetlands mitigation for the Spaulding Turnpike expansion;
- Financial contributions to Cooperative Alliance for Seacoast Transportation (COAST);
- Underground electrical distribution in the Shattuck Way corridor.

As always, the Planning Board welcomes your comments, and attendance at our meetings.

Respectfully submitted,
Denis Hebert, Chair

Newington Police Department

During 2009, the Police Department recorded 116,154 miles on our seven vehicles and received 2192 complaints or requests for assistance. Investigations by the Department's officers included 184 criminal cases, resulting in 163 criminal arrests. Officers investigated five missing person reports and handled sixty five animal calls.

Officer's efforts in the area of highway safety resulted in 32 motor vehicle arrests, 297 summonses and 1,910 motor vehicle warnings. Officers assisted 82 motorists and assisted other law enforcement officers on 113 occasions. There were no fatal motor vehicle accidents in Newington during 2009; however, officers handled 22 personal injury accidents and 190 property damage accidents.

Police activities resulted in 465 cases being prepared for either the Portsmouth District Court or the Rockingham County Superior Court.

The Department's service and prevention program resulted in 195 commercial and residential building checks being made. Officers responded to 289 burglar alarms, 33 fire calls and assisted with ten ambulance calls. The Great Bay Wildlife Refuge and Pease Tradeport property received 799 and 1,310 security patrols respectively.

During 2009, two motor vehicles were reported stolen in Newington. No additional vehicles, which had been stolen from another locale, were recovered in Newington. The value of property stolen in Newington totaled \$129,038, while recovered property totaled \$10,706.

There were no personnel changes within the Department during 2009. Diana St. Laurent has been with the police department since 1979 and recently passed the thirty year mark as a Town of Newington employee. I congratulate her on this milestone and appreciate her efforts every day. The Department remains fully staffed with ten full time and two part time officers.



Changes around the police department include the completion of a new garage which will satisfy a variety of needs including secure impound, evidence processing and storage of property.

Finally, I would like to thank Newington Police Commissioners, Doug Ross, Paul Kent and Jack Hoyt for their service during 2009. Their experience and insight is an asset to the Police Department and the Town of Newington. The members of the Newington Police Department, appreciate the support of the residents and once again ask for your support in keeping Newington safe.

Respectfully Submitted,
Jon D. Tretter, Chief

Recreation Committee

2009 was a busy year for Newington Recreation. We finished the year under budget again, and we accomplished this while providing these services:

- 1) Town Easter Egg Hunt for all children, - This was extremely successful and resulted in participation by more children than we have had in years.
- 2) The tennis courts were open for business again in 2009, with a newly painted backstop/practice wall and practice balls. The courts were very busy this spring and summer (despite the rain) with more free lessons for most levels by Recreation's own Darryl Brown.
- 3) The Portsmouth Voucher Program was used more this year than last as word is continuing to spread. For those few still unaware, this program allows any Newington resident to participate in any neighboring recreation program that is open to non-residents. Newington Recreation will reimburse the price difference between the cost of a program offered to a resident versus a non-resident. This program more than triples our recreation options to Newington residents. In 2009, our townspeople enjoyed swimming lessons, square dancing, guided trips, and continuing education through this program.
- 4) Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall, and now at the Library, all year long. Enjoy!
- 5) Septemberfest 2009 saw the largest turnout in years! Once again the weather was perfect. This year Fresh Local provided the food and drink. Newington Rec. entertained with a clown, face painting, pony rides, a bouncy castle for the youngsters and there was a DJ with dancing into the night.
- 6) The new and improved baseball field that was reopened in the spring of 2006 saw improvements as well. The recreation committee had the infield done with new mix, the base lines edged, and one of the bleachers was repaired.
- 7) Trail maintenance on our walking, snowshoeing, and cross country skiing trails throughout town continued in 2009 as well.
- 8) Newington recreation is also proud to have provided the summer program again, and this year we were able to continue with the program in Newington. The program provided great summer memories for many of our children right here in their own home town. Thanks to Jack O'Reilly for helping get this program back in town in '07.
- 9) In December we played host to our Holiday party at the Town Hall. The event was a great success. This was the fifth year of this event. We were rained out on the horse-drawn wagon rides around town, but there was catered food, both hot and cold appetizers, hot and cold drinks - all provided by Café Espresso of Portsmouth . Great holiday music was provided by a talented choral group from Dover, the Joyful Belles, and the craft table for the kids was busy with lots of glitter glue, coloring, and very creative snowflakes. Thank you Nancy Haberstroh!

- 10) In 2009, new pieces of playground equipment were repaired and brought up to current safety inspection levels behind the Old Town Hall. Added were new swings, a volleyball sand court, and volleyball net.
- 11) The basketball courts in South Newington and behind the school both saw some repair this year as well. Both courts were sealed with the school colors – blue and gold, and games were added to the courts such as four square and hopscotch. All lines were repainted and new nets were hung.
- 12) In 2008, we launched our own website. In 2009, we added more names to our email contact list and added lots of photos. For information on Rec activities or to sign up for emails from Rec. about upcoming activities, please go to www.newingtonrec.com. Watch for more improvement to this site throughout 2010 as well!

We do have openings for new members in the coming year. If interested, please come see us or drop us a line at the new website. In 2010, watch for more improvements to our town's recreation facilities and direct event specific mailings for our committee informing our town of more special events.

Now GO PLAY!!

Submitted by the Newington Recreation Committee

Peter MacDonald – Chairman

Keith Frizzell – Vice Chairman

Darryl Brown

Brian Haberstroh

Sue Carroll

Chris Bellmare

Tom Rossi



Transfer Station Report

2009 was a great year at the Newington Transfer Station. We saw an increase in patronage due to new residents, new recycling options, and the fact that the NTS is a great place to bump into a neighbor or just another resident and strike up a conversation that will more times than not bring on a chuckle or two. This is a great little town and we are very lucky to have available to us such a wide range of municipal services.

Our Transfer Station is one of the smallest in the state, and because of the commitment of its residents to make full use of the facility and its resources, our environmental impact is minimal. Our Selectmen are hoping residents take advantage of the new Single Stream Process and will be working with the Newington Transfer Station in helping to maintain accessibility options.

Our facility includes:

- metals recycling
- electronics recycling
- fluorescent and compact fluorescent recycling
- battery recycling
- brush collection
- grass and leaf composting
- reusable items area
- two landfill hoppers for mixed demo debris
- Single Stream Recycling

Beginning in early February, Single Stream Recycling will be instituted and located at the Town Transfer Station. The Recycling Center formerly located at the Town Garage will be phased out. Single Stream Recycling is the method where all accepted recycling materials are deposited in a single container, with no separating of items. This hopper will go to a facility that will then, through computerized scanning and sorting methods and manpower, separate all materials into what is called commodities, and sell them to manufacturers. Single Stream is new and growing fast. Communities have seen a growth in participation of 30 percent or more. This increase in involvement with the Single Stream Process, as more towns sign on, will have a positive impact in our lives, our country and our environment.

Our Single Stream hopper will be located to the rear of the Transfer Station and next to the office. It will be clearly marked and will be in visual contact by all. Please follow the Single Stream guidelines for accepted materials. All patrons are asked to help each other and try and keep the mix within these guidelines, as a contaminated mix will go entirely into the landfill. Because of the nature of the covered hopper, all cardboard will have to be collapsed, staples removed, and all packing contents removed and put into the trashcan at the hopper. Pizza paper (under pizza) from boxes is a no no too.

This will be a fun new way to help the environment, and we are looking forward to serving you in this new enterprise. You will see a change in the traffic flow at the station as well. As we expect more traffic, we will do our best to keep things moving along

Our New Hours are Saturdays from 9 am to 3 pm with full access at the Transfer Station, and Wednesday evenings from 5 pm to 7 pm for winter recycling only due to limited sunlight. In April, we will start summer hours and there will be full access on Wednesdays as well

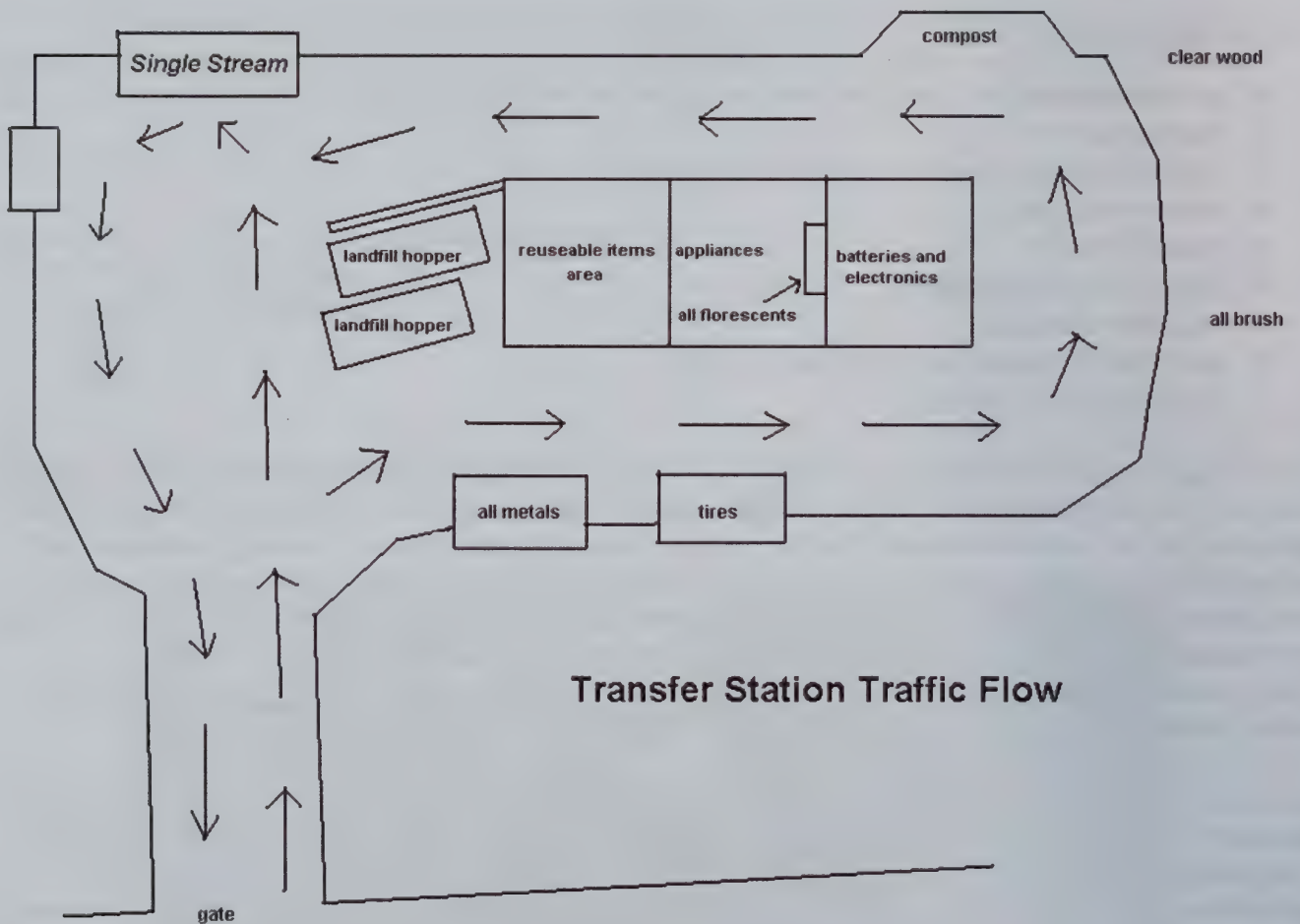
Transfer Station (cont'd)

Kenny and I thank you all for all your kind efforts, look forward to seeing you at the station, and will help you with any questions you may have.

We look forward to your patronage in the new year. See you there!

Craig Daigle, Transfer Station Operator

Kenny Pickering, Assistant Transfer Station Operator



Transfer Station

Saturday 9 a.m. – 3 p.m.

**Wednesday evenings 5-7 p.m. from late spring to late fall
light permitting**

The transfer station is available to residents for disposal of items not accepted on Wednesday's curbside collection, and is not available for use by businesses, including businesses on residential sites. Cleanup of residential properties and residential construction is the responsibility of the property owner to contract with a private collector.

The following materials are accepted:

- Batteries and Electronics - computers -see Craig to neutralize hard drives, radios monitors, tv's. etc. Place in third bay for Recycling
- All fluorescent lamps, both compact and two to eight foot tubes. Place in second bay receptacle
- Metals of all kinds, from dry paint cans, to castings, to old mowers and such (all gas and oil removed). Place in Red Metal Hopper
- Clear wood for chipping - no painted, pressure treated, or chipboard. Place on back pile
- All painted wood, pressure treated, and chipboard can be placed in the Landfill Hoppers
- Tires - in tire hopper for recycling
- Bulky, unwanted items such as furniture, mattresses, bureaus etc. are placed in either large green landfill hopper or first bay if in good condition
- Appliances – refrigerators, air conditioners, dehumidifiers, stoves, etc. belong in second bay
- Brush and stumps placed on back brush pile

The Compost Area receives only leaves, grass, and garden wastes (no food items). Last season's compost will be available in spring.

"Reusable Items Area" in the first bay is for items that are "just too good to throw away!" All items are free to residents and come with a no questions asked return policy.

The following materials are prohibited:

Household garbage – sealed containers of any kind – stones – cement/cement blocks

Hazardous waste products of any kind – gas – oil - or any chemicals

No liquid paints of any kind (must be dry or mixed with gel or powdered neutralizer)

Single Stream Recycling

Saturday - 9 a.m. to 3 p.m.
Wednesday – 5 p.m. to 7 p.m.

Located at the Transfer Station

With single sort recycling nothing needs to be sorted or kept separated. Everything is placed in the same container.

All cardboard will have to be collapsed , staples removed , and all packing contents removed and put into a trashcan at the hopper . Pizza paper (under pizza) is also not acceptable.

Items that are accepted are:

- Old Mail
- Catalogs
- Paperback Books
- Magazines
- Office Paper & Envelopes
- Paperboard
- Cereal Boxes
- Newspapers
- Phone Books
- Paper Bags
- Aseptic Juice boxes
- Paper Egg Cartons
- Milk & Juice Cartons
- All #1 & #2 Plastic Containers
 - ✓ Milk Jugs
 - ✓ Water Jugs
 - ✓ Detergent Bottles
 - ✓ Bleach Bottles
 - ✓ Empty Oil Containers
 - ✓ Yogurt Cups
- Metal Cans
- Aluminum Foil, Trays, & Pans
- Aerosol Cans
- Aluminum Beverage Cans
- Clear or Colored Glass
- Corrugated cardboard

Items that are not accepted:

- Garbage
- Hypodermic needles
- Sharp objects
- Plastic bags
- Vinyl Siding
- Bubble or Shrink Wrap
- Food
- Coat hangers
- Mirrors
- All #3 thru #7 Plastic Containers
- Tarps
- Light Bulbs
- Diapers
- Food bags (Ziploc or cling wrap)
- Meat trays
- Garden hoses
- Window glass
- Packaging peanuts

Langdon Library Hours

The Langdon Library hours are as follows:

Tuesday	3 p.m. to 8 p.m.	Wednesday	12 noon to 5 p.m.
Thursday	10 a.m. to 5 p.m.	Friday	10 a.m. to 5 p.m.
Saturday	10 a.m. to 3 p.m.		

Town Office Hours and Holiday Schedule

The Newington Town Offices are open Monday through Friday 9 a.m. to 4:30 p.m.

The Building Department is open Monday through Thursday 7 a.m. to 4 p.m..

The Town Clerk/Tax Collector's Office is open Tuesday, Wednesday and Thursday, 10 a.m. to 3 p.m.

New Years Day	Friday	January 1, 2010
Martin Luther King Day	Monday	January 18, 2010
Presidents Day	Monday	February 15, 2010
Memorial Day	Monday	May 31, 2010
Independence Day Sunday, July 4	Monday	July 5, 2010
Labor Day	Monday	September 5, 2010
Columbus Day	Monday	October 11, 2010
Veteran's Day	Thursday	November 11, 2010
Thanksgiving	Thursday	November 25, 2010
Day after Thanksgiving	Friday	November 26, 2010
Christmas Day Saturday, December 25	Friday	December 24, 2010

Meeting Schedule

Subject to Change- Posted Accordingly

Board of Selectmen: Town Hall

1st & 3rd Mondays of each month at 6:30pm

Board of Adjustment: Town Hall

As needed at 7:00pm

Joint Highway Safety Committee:

As needed at Police Station

Library Trustees: Library

Third Thursday of each month at 2 p.m.

Police Commission: Police Station

First Monday of each Month at 4:00pm

Trustees of the Trust Fund: Town Hall

As needed

Budget Committee: Town Hall

Wednesdays - 7:00pm - During budget season (December – February)

Conservation Commission: Town Hall

2nd Thursday each month - 6:30pm

Planning Board: Town Hall

Second Monday of each month at 6:30 p.m.

Safety Committee: Town Hall

Four times per year - Dates vary

Recreation Committee: Town Hall

As needed - 7:00pm

Cemetery Committee: Town Hall

As needed

Fire Engineers: Fire Station

2nd Tuesday of the Month – 7:00pm

Sewer Commission: Town Hall

3rd/4th Wednesday of the month - 3:00pm

Historic District Comm: Old Town Hall

Last Thursday each month - 6:30 pm

Town Building Use Fees

Key Pickup Monday – Friday: 9 a.m. – 4:30 p.m.

Town Hall and the Old Town Hall are available for rental to residents and resident commercial and industrial businesses only.

Please call the Town Hall for a complete listing of all rental requirements.

Town Hall:

Residential Hall Rental Fee: \$75
Hall & Kitchen Rental Fee: \$150

Commercial/Industrial Hall Rental Fee: \$350
(commercial/industrial limited to ten rentals per year)

Old Town Hall:

Residential Kitchen Rental: \$50
Residential 2nd Floor Hall: \$50
Residential 2nd Floor & Kitchen: \$100

Commercial Kitchen Rental: \$200
Commercial 2nd Floor Hall: \$200
Commercial 2nd Floor & Kitchen: \$300

Fox Point and Old Town Hall Grove Picnic Area:

No charge. Fox Point is available to residents only – no commercial/industrial use. Please check in at the Town Hall regarding trash cans, picnic tables, gate, and restroom availability.

Payment is required when filing application.

Applications available online at www.newington.nh.us or at the Town Hall

Criteria for Waiving Fees for Facilities:

Any Educational Workshop or Training Session offered to benefit people or positions with the Town of Newington – FEE WAIVED

Any Youth gathering/banquet/ceremony whereas at least one person who is a participant of such group is a resident of Newington – FEE WAIVED

Any non-profit agency (non-profit or Tax Exempt certificate must be shown) who are conducting a meeting or offer to provide an educational or health benefit to a town position or resident (s). – FEE WAIVED

All Funeral Receptions for deceased Newington Residents (or their family members) - FEE WAIVED

Note:

Excluding Youth Activities - Even for non-profits, if the event is a holiday party, dance, or other social gathering, etc and not providing an educational or health benefit, then a minimal fee of \$100.00 is applicable

A play/concert/production/birthday party/wedding, etc – For set up and rehearsal bookings - when multiple nights are needed but not necessarily for the production or event – the usual ‘room rental’ fee applies.

Per our Insurance company - When commercial agencies or non profits hold an event, a certificate of Insurance with the Town being named as additionally insured is required

Vital Statistics

BIRTHS 2009

<u>Date of Birth</u>	<u>Father's Name</u> <u>Mother's Name</u>	<u>Place of Birth</u>	<u>Child's Name</u>
10/12/2009	Fletcher, Brett DiFranco, Emily	Dover, NH	Fletcher, Daisy Lee

MARRIAGES 2009

<u>Date of Marriage</u>	<u>Name of Groom</u> <u>Name of Bride</u>	<u>Place of Residence</u>	<u>Place of Marriage</u>
2/7/2009	Bly, Donald C Marchese, Sylvia M	Newington Stoneham, Mass.	Newington
8/1/2009	Delisle, Christopher J Pasakarnis, Rachel A	Newington Portsmouth	Rye
10/10/2009	Spinney, Paul F. Tosi, Rosemary A	Newington Newington	Newington
12/8/2009	Reardon, Paul Dwyer, Kathleen	Newington Newington	Portsmouth

DEATHS AND INTERMENTS 2009

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
1/3/2009	Moulton, Mildred	Portsmouth
1/31/2009	Eells, Eileen	Dover
3/19/2009	Estey, Frederick D.	Portsmouth
4/19/2009	Smith, Anita Hayward	Dover
6/20/2009	Sharp, Charlotte Hammond	Pennsylvania
6/26/2009	Thomas, Evelyn	Exeter
6/30/2009	MacKenzie, Marguerite	Portsmouth
7/3/2009	Coleman, James	Portsmouth
7/6/2009	Chase, Ernest Nelson	St. Johnbury, VT
7/17/2009	Hodgdon, Richard W.	Portsmouth
7/23/2009	Barnes, Alice Jeannette	Bethel, CT
9/16/2009	Heath, Warren	Portsmouth
9/29/2009	Clarkin, Ursula	Portsmouth
10/11/2009	Robinson Sr., Donald A.	Florida
11/25/2009	Tapscott, Marilyn Louise	Somersworth
11/21/2009	Beals, Christine	Ft. Myers, FL
12/16/2009	Paul, Iva	Portsmouth
12/19/2009	Cochrane, James	Newington

**ANNUAL REPORTS OF THE
NEWINGTON SCHOOL DISTRICT**
Newington, New Hampshire

Fiscal year July 1, 2008 to June 30, 2009

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 14, 2009, District Meeting
Result of the vote of March 14, 2009
Warrants
Budget for 2010/2011
Treasurer's Report
School Board's Report
Superintendent's Report
Newington Public School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Auditor's Report

SCHOOL DISTRICT OFFICIALS

School Board Member	Deirdre Link	2011
	David Mueller.....	2012
	Jack O'Reilly.....	2010
Moderator.....	Ruth K. Fletcher.....	2012
Clerk.....	Jane Mazeau	2012
Treasurer.....	George Fletcher.....	2012

Superintendent of Schools – George A. Cushing

Moderator Fletcher called the Newington School District Meeting to order at 1:00 P.M. Saturday March 14, 2009. She asked everyone to stand for the Pledge of Allegiance and then she read the Moderators Rules. She then proceeded to read the Warrant.

Newington School District Warrant
2009
The State of New Hampshire

To the inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 14, 2009 AT 1:00 PM TO ACT UPON THE FOLLOWING:**

NOTICE: School District Officers are to be elected at the Town Meeting, Tuesday, March 10, 2009. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.

Article 1: To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of **\$1,870,651** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends **\$1,870,651**. This article does not include appropriations voted in other warrant articles. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include any appropriations in ANY other warrant article.)

Moved by John Klanchesser, seconded by Jack O'Reilly. No discussion, called for a vote.

Motion carries.

Article 2. To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any vote relating thereto.

Moved by Gail Klanchesser seconded by Mike Marconi. No discussion, called for a vote. Motion carries.

Article 3. To transact any further business that may legally come before the meeting.

Moved by Wendy Swecney seconded by Gail Klanchesser.

Moderator Fletcher proceed to read the results of Tuesday's election:

School Board for 3 years: Vote for one

David Mueller 89

Alan Thompson 50

Clerk for 3 years: Vote for one

W. Jane Mazeau 141

Moderator for 3 years: Vote for one

Ruth K. Fletcher 138

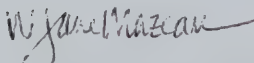
Treasure for 3 years; Vote for one

Write-in
George Fletcher 20

Moderator Fletcher asked if there was anything further to discuss. There being no further business, the Moderator made a motion to adjourn the meeting. Moved by John Klanchesser seconded by Gail Pare. Motion carries. Meeting adjourned at 1:06pm

Respectfully submitted,

A true copy attest:


W. Jane Mazeau
School District Clerk

NEWINGTON SCHOOL DISTRICT WARRANT

2010

The State of New Hampshire

Article 1.

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of **\$1,843,426** (One Million Eight Hundred Forty-Three Thousand Four Hundred Twenty-Six Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. (Majority vote required.) (NOTE: This Warrant Article [operating budget] does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this operating budget.

The Newington Budget Committee recommends this operating budget.

Article 2.

To see if the Newington School District will vote to approve the cost item included in the collective bargaining agreement reached between the Newington School Board and the Association of Coastal Teachers – Newington which calls for the following increases in salaries and benefits at the current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2010-11	\$ 3,946
2011-12	13,463
2012-13	18,365

and further to raise and appropriate the sum of **\$3,946** (Three Thousand Nine Hundred Forty-Six Dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. (NOTE: Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.) (Majority vote required.) (NOTE: This Warrant Article is in addition to Warrant Article 1, the Operating Budget Article.)

The Newington School Board recommends this appropriation.

The Newington Budget Committee recommends this appropriation.

Article 3.

Shall the Newington School District, if Article 2 is defeated, authorize the Newington School Board to call one special meeting, at its option, to address Article 2 cost items only?

A true copy of warrant – Attest:

Deirdre Link

David Mueller

Jack O'Reilly

Newington School Board

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Newington NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2010 to June 30, 2011

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Larry Wall
Jack Orully
Neil L. Paul
AT
Scuto

Donald J. Cohn
Debra

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/08 to 6/30/09	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	School Board's Appropriations NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	Budget Committee's Approp. NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		910,413	1,060,412	1,030,225		1,030,225	
1200-1299	Special Programs		102,395	84,444	70,078		70,078	
1300-1399	Vocational Programs							
1400-1499	Other Programs		19,741	18,657	19,109		19,109	
1500-1599	Non-Public Programs							
1600-1699	Adult & Community Programs							
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		60,484	45,427	40,701		40,701	
2200-2299	Instructional Staff Services		24,178	25,545	19,019		19,019	
General Administration								
2310 840	School Board Contingency							
2310-2319	Other School Board		23,446	23,782	23,554		23,554	
Executive Administration								
2320-310	SAU Management Services		114,606	103,753	129,730		129,730	
2320-2399	All Other Administration							
2400-2499	School Administration Service		102,763	109,217	108,734		108,734	
2500-2599	Business		1,039	2,000	1,300		1,300	
2600-2699	Operation & Maintenance of Plant		79,941	93,557	84,899		84,899	
2700-2799	Student Transportation		46,317	48,332	57,103		57,103	
2800-2999	Support Service Central & Other		201,630	220,297	225,167		225,167	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		8,610	1,000	1,000		1,000	

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/08 to 6/30/09	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	OTHER OUTLAYS (5000-5999)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110	Debt Service - Principal							
5120	Debt Service - Interest							
	FUND TRANSFERS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221	To Food Service		20,565	24,228	22,807		22,807	
5222-5229	To Other Special Revenue		15,640	10,000	10,000		10,000	
5230-5239	To Capital Projects							
5251	To Capital Reserves (page 4)							
5252	To Expendable Trust (page 4)							
5253	To Non-Expendable Trusts							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		1,731,768	1,870,651	1,843,426	0	1,843,426	0

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/08 to 6/30/09	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
SPECIAL ARTICLES RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	XXXX	0	XXXXXXXXXX	0	XXXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be:
 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/08 to 6/30/09	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Collective Barg. Agree. - Teachers			2	3,946		3,946	
INDIVIDUAL ARTICLES RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	XXXX	3,946	XXXXXXXXXX	3,946	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		4,000	4,000	4,000
1600-1699	Food Service Sales		12,000	11,000	11,000
1700-1799	Student Activities		15,000	14,000	14,000
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		2,500	2,500	2,500
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		230	200	200
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants		7,500	7,500	7,500
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		3,400	3,400	3,400
4570	Disabilities Programs				
4580	Medicaid Distribution		800	1,000	1,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		75,124	150,000	150,000
	Total Estimated Revenue & Credits		120,554	193,600	193,600

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	1,870,651	1,843,426	1,843,426
Special Warrant Articles Recommended (from page 4)	0	0	0
Individual Warrant Articles Recommended (from page 4)	0	3,946	3,946
TOTAL Appropriations Recommended	1,870,651	1,847,372	1,847,372
Less: Amount of Estimated Revenues & Credits (from above)	120,554	193,600	193,600
Less: Amount of State Education Tax/Grant	0	0	0
Estimated Amount of Local Taxes to be Raised For Education	1,750,097	1,653,772	1,653,772

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$171,764
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #2: Use if you have Collective Bargaining Cost Items

LOCAL GOVERNMENTAL UNIT: Newington

FISCAL YEAR END June 30, 2010

Col. A

	RECOMMENDED AMOUNT		
1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37)	1,847,372		
LESS EXCLUSIONS:	0		
2. Principal: Long-Term Bonds & Notes			
3. Interest: Long-Term Bonds & Notes	0		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	0		
5. Mandatory Assessments	129,730		
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<129,730>		
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	1,717,642		
8. Line 7 times 10%	171,764		
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	2,019,136	Col. B	Col. C (Col. B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 3,946	Cost items voted	Amt. voted above recommended

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + Column C.

\$ _____

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

**REPORT OF
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2008 to June 30, 2009

Cash on hand July 1, 2008.....	\$283,191.31
Received from Selectmen.....	
Current Appropriation.....	535,006.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	1,075,484.23
Revenue from Federal Sources.....	30,620.75
Received from Tuitions.....	-
Received as Income from Trust Funds.....	1,817.87
Received from Capital Reserve Funds.....	257.81
Received from all Other Sources.....	34,142.50
Total Receipts.....	\$1,677,329.16
Total Available for Fiscal Year.....	1,960,520.47
Less School Board Orders Paid.....	1,735,292.78
Balance on Hand June 30, 2009.....	\$225,227.69

Luanne O'Reilly

School District Treasurer

July 8, 2009

Report of the Newington School Board

The 2008-2009 school year has been an exciting and challenging time for Newington Public School. The year would not have been nearly as successful as it was without the steady support of the community.

In these difficult financial times the Board has worked extremely hard with the administration to create a cost-effective budget without compromising the educational standards for our students. The Board successfully negotiated a new 3-year contract with the teachers which we believe to be fiscally responsible and fair for all parties. We appreciate the efforts of the teacher negotiation team; Dr. George Cushing, Superintendent of Schools, SAU #50; and Jim Katkin, SAU #50 Business Administrator in successfully negotiating this 3-year agreement.

The Board and Administration also negotiated a new Middle School Tuition Agreement between the Portsmouth School Department and Newington School District. We are all extremely pleased with the new agreement which resulted after many months of negotiations.

Within Newington Public School, technology is still at the forefront of students' educational experience. We have purchased new laptops, a new server, software upgrades, and secured our wireless network through a REAP grant.

Part of the technology piece has been the implementation of the Northwest Evaluation Association – Measures of Academic Progress testing (NWEA-MAP). Computer-based student testing provides a more accurate assessment of student skills than traditional grade-level assessments and ultimately provides more valuable student learning information for the teachers and staff. NWEA has a very strong and accessible support system and test results were available within 24-hours of students completing the test. Thanks to Title IIA funding we were able to provide training for staff and technology director, Sue Girardin who has compiled and organized the NWEA testing data for the teachers and staff. Principal, Helen Rist and the teachers reviewed the data for each student to determine how to best meet each student's needs and identify any resulting intervention needs. The NWEA test data has been an especially effective tool in conjunction with the Follow the Child Learning Compact and the ongoing effort to provide a personalized education for all of our students.

Our students were able to enjoy a six-week swim program at the Seacoast Family YMCA with the help of Mr. Rahn, NPS physical education instructor. We extend our sincere thanks to the Newington School Supporters for providing the bulk of the funding for this program with only a nominal fee for participating students.

The afterschool enrichment program continues to be a great success. Participation has been strong and steady and the program remains self-funding. Some of the offerings of this afterschool program include: Coyote Club, Fitness for Me, karate, and cooking.

In closing we wish to acknowledge the leadership and guidance of Principal Helen Rist and restate our thanks to the residents, parents, teachers and administrators who always put the children first.

Newington School Board

Deirdre Link (Chairperson)

David Mueller

Jack O'Reilly

"A school is a place with tomorrow inside."

George A. Cushing, Ph.D.

Superintendent of Schools

It is my pleasure to write my tenth annual report for the residents of Newington.

Despite the many challenges we all face such as the economic downturn, the H1N1 flu pandemic, or severe weather issues, the one dependable constant is that good things are happening at the Newington Public School, Portsmouth Middle School, Portsmouth High School, and throughout all of SAU #50 as a whole.

Many of the issues or events that impact us within the Newington School District are really bigger than our school, town, state, or country. They are global issues and events and the impact is felt world-wide. My comments this year will reflect local education in a global world.

Our schools prepare our students for the future. Their future is vastly different than the one encountered by those of us from earlier generations. Or as Yogi Berra so aptly put it, "The future ain't what it used to be!"

Teaching and learning in the 21st century is both exciting and exhausting. Today, thanks to technology, our students are able to connect with other students around the world and participate in global academic lessons and field trips. Education reaches far beyond the traditional classroom. It is no longer enough to teach basic skills. Schools must prepare students to be global citizens.

The Partnership for 21st Century Skills Framework 2007 identifies the following as "The skills, knowledge, and expertise students should master to succeed in work and life in the 21st century."

- Core subjects – English, reading, world language, arts, mathematics, economics, science, geography, history, government, and civics
- Learning and innovative skills – creativity and innovative skills, critical thinking and problem-solving skills, communication and collaborative skills
- Information, media, and technology – information literacy, ICT (information and communication technology literacy)
- Life and career skills – flexibility and adaptability, initiative and self-direction, social, cross-cultural skills, productivity and accountability, leadership and responsibility

Today more than ever, students need to be able to get along and work together, to see other points of view and perspectives, and to understand differences.

In our schools there is a great emphasis put on educating the whole child; strong academics coupled with opportunities for each student to connect with each other, the community and the world. The emphasis is on working with our individual students, building on their strengths, and identifying areas in which they need reinforcement.

One of the techniques that SAU #50 has adopted to help us support individual students is Professional Learning Communities which really define our team meetings and how we collaborate on student learning.

Few would argue with the premise that school is about kids and that teacher team meetings need to be focused on the needs of students. To do that we need to be clear about what our purpose is. Our meetings are driven by four key questions: What do we want our students to learn? How will we know when they have learned it? How will we respond when some students don't learn? How will we respond when students already know it?

This sounds simple but it is a huge undertaking that requires curriculum alignment, essential curriculum outcomes, timely formative assessments, interventions, and the ability to focus team discussions on student learning. The premise is that "All of us on a team are better than one of us alone."

The concept is that we can learn from each other, we can help each other, we can question each other. We are on our way – our curriculum is aligned (http://www.sau50.org/core_curriculum.html) so we know the purpose of instruction, including the essential skills that all students must master at each grade level. Our constant challenge is to use the protocols established in Professional Learning Communities to work well together as smart teams focused on the whole child.

Our focus must always be the individual student and how to move each child to achieve not only academic proficiency and mastery but to be engaged in explorations, technologies, community service group work, and as responsible citizens.

There are many forces working on our behalf. SAU #50 has extraordinary teachers who connect with students. It is this human component that is most important in an ever-changing and uncertain world; caring adults that let each student know they are important and who will do all that needs to be done to help each student maximize their learning experience.

Newington Public School is in good hands. Our school principal, Helen Rist, is talented and steady at the helm. Newington remains a close-knit community with dedicated volunteers and supporters even in tough economic times. The Newington School Board is hard-working and involved in what's happening. They ask the tough questions and adopt forward-looking policies.

The 2009 school year has been outstanding for education in SAU #50. We have made significant strides in developing infrastructure to move our learning organization forward. We know the challenges ahead and we have charted a course to meet them successfully. With the continued support of our communities, and under the very capable leadership of our district school boards, SAU #50 has developed a plan for the continuous professional growth and learning that is needed to prepare our students for the future. We are committed to keeping our focus on the individual student and we will continue to devote all of our energy to help each child become a confident and independent learner.

In closing I would like to recognize the administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; Linda Walsh, Instruction and Curriculum Coordinator; and Helen Rist, Principal.

I also want to recognize the many dedicated staff members throughout the district and all of SAU #50 who on a daily basis impact student learning and growth.

Finally, thank you to the Newington taxpayers for your continued support of the school budget.

Dr. George A. Cushing
Superintendent of Schools

NEWINGTON PUBLIC SCHOOL ANNUAL REPORT

January 2010

Helen M. Rist, *Principal*

‘Children are the world’s most valuable resource and its best hope for the future’

-John Fitzgerald Kennedy

We take great pride at the Newington Public School in providing a personalized education for each child. Through a personalized education, every student receives attention to their specific needs which allows them the opportunity to shine, to grow, and to develop a love of learning. This experience builds a foundation for the future that is solid and irreplaceable.

The Follow the Child initiative that began last year, has lead to the creation of the Learning Compact. This Compact brings the student, teacher, and parents together to set a goal for the student. All areas of growth are considered; academic, social, physical, and personal. The teacher and the parents each commit to what they can do to assist the student in achieving the goal. The Learning Compact has been an excellent way for Newington Public School to formalize what we have always done for students; provide a personalized education.

Assessments of student learning are necessary and provide critical data about student achievement. This year we began using a new assessment called Measures of Academic Progress (MAP) published by Northwest Educational Association (NWEA). This assessment, which is taken on a computer, is an adaptive assessment. That means that each question presented is determined by the answer given to the previous question. This allows for each student to be assessed at their individual ability level. It coordinates very well with our effort to ‘Follow the Child.’ The assessment will be given again in the spring and data will be used to measure student growth.

Funding for the training of teachers in the use and understanding of the MAP came from Title IIA grants. These grants come from the Department of Education. In addition, Title IIA funds were secured to provide training for teachers and staff during the last week in June. We worked in the areas of data analysis, writing, and technology.

This fall marked five years since our reaccreditation from the New England Association of Schools and Colleges. During the past five years we have been working to address the recommendations of the Commission. We have made excellent progress and have completed over seventy-five percent of the recommendations. In a few short years it will be time again to construct a Self-Study of the school and prepare for another on-site visit. Community members are needed and wanted as participants of various committees. Let us know if you are interested in helping.

Our curriculum has received a complete review and revision during the past two years. Newington Public School teachers have been participating in Professional Learning Communities with teachers from the other SAU 50 schools. These professional teams are determining the essential skills at each grade for Reading, Writing, and Math. Working on these teams is a great opportunity for Newington teachers to learn and share with grade level colleagues. This work will continue throughout the school year and into the future.

As always, we are very thankful for the work of our parent group, the Newington School Supporters. Each year they host the incredible Fox Point Sunset Road Race and raise money for enrichment projects and technology for the school. This year they have also sponsored the Amigos Program from Portsmouth High School. This program brings high school students to Newington Public School after school as 'bigs' to play with and mentor our 'littles'. It is a great program that is offered to students in grades three through five.

During the months of January and February, the school is joining forces with the Langdon Library for another Community Reads project. This year we are reading *Three Cups of Tea* by Greg Mortenson. Join us in reading this incredible story of giving and caring. The school will also be participating in the Pennies for Peace project. Be on the lookout for information about the project and collection cans for those pennies!

Report of Portsmouth High School

Jeffrey T. Collins, *Principal*

Academics, the arts, and athletics have long been the cornerstones of the education foundation at Portsmouth High School. That foundation, which had been established years ago, is still strong due to the hard work and dedication of our faculty and staff, the support and involvement of our parents and the community and the strong relationship between the city of Portsmouth and the communities which comprise SAU 50: Greenland, New Castle, Newington, and Rye. From the transition of the incoming freshman class to the college process and graduation our students are faced with many challenges. The faculty and staff are committed to our students every step of the way. This commitment, dedication, and student performance has earned Portsmouth High School national recognition in US News and World Report as a bronze medal winner for top high schools in the country. Portsmouth High School is one of only eight (8) high schools in the state to be recognized by this publication.

It is with a great deal of pride that I can report that our 1050 students are off and running on another outstanding year. The comprehensive nature of Portsmouth High School provides each of our students with a variety of courses to personalize their educational experience. From building trades and culinary arts, to painting and sculpture, to Advanced Placement Statistics and Economics, our students have the opportunity to be challenged in a wide variety of ways academically. From that strong and broad experience in high school comes a continuation of their educational journey with over 79% of our students attending trade and technical schools, colleges and universities, apprentice programs, and serving in the military. We are equally proud of those students who have decided to take a year off and serve others in volunteer capacities before continuing with their formal education, as well as those receiving training by entering directly into the workforce.

We view that the arts and athletics are but extensions of the classroom experience; therefore we continue to see participation rates increase. Although involvement is our aim, we have seen our share of successes on and off the field of competition. Although gold medals and state championships have been numerous this past year, our success is truly measured in the connection and commitment that our students feel to being part of something special.

Finally, as we look to build upon the foundation of the past we are challenged to prepare our students for the ever-changing world. We will continue to strive to make each and every moment that we have with our students count, and challenge them and ourselves for excellence.

TUITION PUPILS - 2009/2010
Attending Portsmouth Middle School

<u>Grade 7</u>	<u>Grade 8</u>
Elizabeth Carroll	Kelsey Frizzell
Chase Coleman	Danill Gokhban
Christian Leighton	Trevor Homan
Robert Moon	Emily Mazeau
Isaac Nicoll	Rachel Merchant
Shae-Lyn Walker	Christopher Rossi
Jason Whalen	Owen Sabella
	Alexander Taylor

Attending Portsmouth High School

<u>Grade 9</u>	<u>Grade 11</u>
Evan Anderson	Timothy Guy
Robert Spinney	Carolann Hill
Ashely Whalen	Victoria Hill
	Nigel Leighton
	Victoria Page
	Alexandra Roy
	Maxwell Stern
	Caila Walker
<u>Grade 10</u>	<u>Grade 12</u>
Tamir Blum	Sarah Gordon
Caylyn Bowser	Ian Harmer
Maxwell Boynton	Zachary Kelly
Matthew Coleman	Connor Link
Kathleen Fitzgerald	Faith Loewy
Eric Frizzell	Stuart Nicoll
Aaron Hoeflich	Ethan Pouliotte
Michael Holtel	Joshua Quinn
Kelly MacDonald	Tyler Samulski
Kyle Nicoll	Michael Tammik
Kevin Rossi	Emily Wong
Conor Trefethen	
Nicholas Wilson	

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2009 / 2010

<u>GRADE</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>TOTAL</u>
PUPILS	5	5	5	2	6	5	12	40

Pupils Tuitioned to Portsmouth as of October 1, 2009

<u>GRADE</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>
PUPILS	7	8	3	13	8	11	50

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Beth Benham – Nurse/Health Educator *

Cheryl Berman – Foreign Language Instructor *

Elizabeth Brown – Grades 4-5 Teacher

Mary Reddick Burke – Special Education Coordinator

Suanne Canney – Grades 1-2 Teacher *

Marian Connelly – Occupational Therapist *

Susan Girardin – Technology Coordinator *

Megan Guare – Grade K Teacher

Jo Haskell – Librarian *

John Hinton – Custodian

Marcia Leach – Music Teacher *

Thomas Lienhard – Food Service Director *

Kimberly Lodge – Grades 5-6 Teacher

Linda Loewy – Special Ed. Paraprofessional

Cheryl LaRoach – Secretary

Abigail Lundborn – Grades 1-2 Teacher *

Linda Mahler – Speech Pathologist *

Phyllis Marsh – Art Teacher *

Tony Rahn – Physical Education Teacher *

Helen Rist – Principal

* Part-time



Old Parsonage gets a facelift.



Town Dock on Fox Point.



Police exercise at the Old Stone School.



Unlucky gate on Nimble Hill Rd.
Old GPS information strikes again.



View off Fox Point at sunset.



Stones being placed during the renovation
of Fox Point.

Town of Newington, NH

